Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1924

(Established 22nd September 1836.)

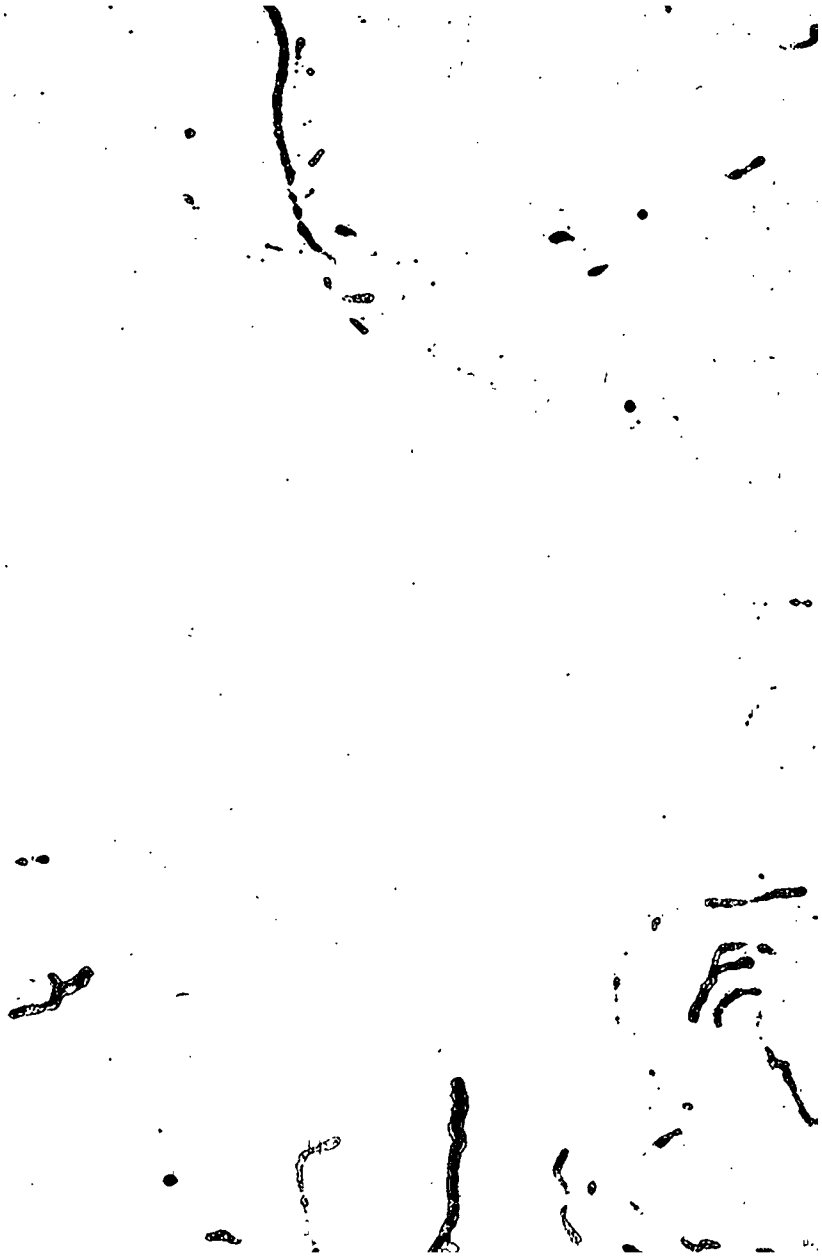
(Incorporated 18th June 1924.)

VOLUME I.

00133597

Bombay:
PRINTED AT THE TIMES PRESS.

1925.



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WITH THE COMPLIMENTS OF THE SECRETARY.
BOSTON CHAMBER OF COMMERCE.

9/6/25

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Bombay Chamber of Commerce.

ESTABLISHED 2ND SEPTEMBER 1836.

Chamber Members.

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" W. & T. AVERY, LD.
" BALMER LAWRIE & Co.
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The Eastern Bank, Ld.
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The Imperial Bank of Persia.
The International Banking Corporation.
The Mercantile Bank of India, Ld.
The National Bank of India, Ld.
The P. & O. Banking Corporation, Ld.
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The Marittima Italiana Steam Navigation Company.
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The Vacuum Oil Company.

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The Netherlands Trading Society.
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A. K. GRAHAM, ESQ.
R. MCLEAN, ESQ.
A. B. MORRISON, ESQ.
G. SUGDURY, ESQ.
L. F. TUCKER, ESQ.

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V. A. GRANTHAM, ESQ., M.L.C., *Vice-President*.
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MAJOR G.C.RICHARDSON, D.S.O., M.C
W. P. G. TAGGART, ESQ.

R. SULIVAN, ESQ., *Secretary*.
R. AINSCOUGH, ESQ., *Asst. Secretary*.

CHAMBER'S REPRESENTATIVES.

Council of State.

THE HON'BLE SIR ARTHUR FROOM, KT.

Legislative Council of H. E. the Governor of Bombay.

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HARRY T. GORRIE, ESQ.

Bombay Municipal Corporation.
A. J. RAYMOND, ESQ.

Sydenham College of Commerce Advisory Board.

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Bombay Smoke Nuisances Commission.
A. GEDDIS, ESQ.

St. George's Hospital Advisory Committee.
C. H. GOODALL, ESQ.

Indian Central Cotton Committee.
V. A. GRANTHAM, ESQ., M.L.C.

Empire Cotton Growing Corporation.
OSBORNE MARSHALL, ESQ.

Advisory Committee to the Director of Development.
E. C. REID, ESQ.

Auxiliary Force Advisory Committee.
H. R. WATSON, ESQ.

Ex. Services Association.
V. A. GRANTHAM, ESQ., M.L.C. (*Ex-officio*).

Army Canteen Board (India).
V. A. GRANTHAM, ESQ., M.L.C. (*Ex-officio*).

British Imperial Council of Commerce.
SIR MALCOLM HOGG, KT.

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G. I. P. RAILWAY—F. C. ANNESLEY, ESQ.
B. B. & C. I. RAILWAY—F. C. ANNESLEY, ESQ.

Chairmen.

J. Skinner	1836-37	W. G. Hall	1871-72
M. T. Brownrigg	1837-38	J. K. Bythell	1872-73
H. G. Gordon	1838-39	B. E. Bright, E. Lord	1873-74
J. Skinner	1839-40	D. Watson	1874-75
T. R. Richmond	1840-41	J. A. Forbes	1875-76
C. B. Skinner	1841-42	G. F. Henry, Donald Graham	1876-77
S. D. Murray	1842-43	Walter Lang	1877-78
J. Wright, E. Lyon	1843-44	M. Mowat	1878-79
T. Cardwell	1844-45	C. Macdonald	1879-80
J. Smith	1845-46	J. N. Graham	1880-81
W. Graham	1846-47	E. Comber, W. M. Macaulay	1881-82
John Parsons	1847-48	James Thorburn	1882-83
A. G. Latham	1848-49	Sir F. Forbes Adam, Kt., C. I. E.,	1883-84, 1884-85, 1886, 1887, 1888, 1889
Robert Strong	1849-50	A. F. Beaufort	1890°
W. S. Gray	1850-51	L.R.W. Forrest,	1890°, 1891, 1892°
John Parsons	1851-52	J. L. Symons	1892°
A. H. Campbell	1852-53	R. S. Campbell	1893°
H. B. Gilmour	1853-54	W.R. Macdonell,	1893°, 1894, 1895
James Graham	1854-55	A. F. Beaufort	1896
W. F. Hunter	1855-56	A. Abercrombie	1897
A. T. Binny, H. B. Gilmour	1856-57	R. H. Macaulay	1898
John Fleming	1857-58	A. Abercrombie	1899
Robert Ryrie	1858-59	William Groaves,	1900, 1901, 1902°
H. D. Cartwright, Henry Scott	1859-60	J. M. Dick	1902°, 1903
Andrew Grant, George Hamilton	1860-61	C. H. Armstrong	1904, 1905
George Lord, James N. Fleming	1861-62	H. E. E. Procter	1906
Michael H. Scott, Robert Hannay	1862-63	C. H. Armstrong	1907
Alexander Brown, Andrew Grant	1863-64	Sir Henry Procter, Kt.	1908
A. C. Gumpert, Alexander Stewart	1864-65	C. H. Armstrong	1909
A. J. Hunter	1865-66	R. G. Monteath	1910
W. Christian, A. J. Hunter, Alexander Brown	1866-67	C. H. Armstrong.	1911, 1912
J. Foggo	1867-68	Sir Chas. Armstrong, Kt.	1913
Hamilton Maxwell	1868-69	Marshall F. Reid, C.I. E.	1914
H. E. Astley, D. Graham	1869-70	T. W. Birkett	1915
A. D. Grant	1870-71	J. S. Wardlaw Milne	1916
		Malcolm N. Hogg	1917, 1918
		Nigel F. Paton	1919
		A. H. Froom	1920
		H. P. W. Macnaghten	1921
		Sir Frank Nelson	1922-1923
		L. S. Hudson	1924
		V. A. Grantham	1925

(° Part year.)

Secretaries.

R. X. Murphy	1836-38	James Taylor	1864-73
J. E. Brenan	1838	John Gordon	1873-84
R. X. Murphy	1838-41	David Watson (Acting)	1881-82
T. J. A. Scott	1841-46	John Marshall	1884-98
John Common	1846-57	Frederick Noel-Paton	1898-1905
John Mawson	1857-59	J. B. Leslie-Rogers	1905-1911
J. A. Crowe (Acting)	1858-59	R. E. Gregor-Pearse	1912-1920
H. Brooke	1859-64	C. B Sayer	1921-1925

R. Sulivan Appointed ... 1925.

Bombay Chamber of Commerce.

ANNUAL GENERAL MEETING.

The Annual General Meeting of the members of the Bombay Chamber of Commerce was held in the rooms of the Chamber, Graham's Buildings, on Tuesday, 10th March 1925, at 3 p.m., to transact the following business :—

(1) To adopt the Report of the Committee of the Chamber for the year 1924.

(2) To confirm the nomination of the Members of the Committee of the Chamber for the year 1925-26 in accordance with the provisions of Article 39 (*g*).

(3) To appoint Auditors of the Chamber's accounts for the year 1925 and to fix their remuneration.

(4) To elect two Trustees of the Chamber's Provident Fund for the year 1925-26.

and to transact any other business that might be brought forward.

Mr. L. S. Hudson, M.L.C., President of the Chamber, presided and was supported by Mr. V. A. Grantham, M.L.C., Vice-President of the Chamber, Major-General Sir Henry Freeland K.C.I.E., C.B., D.S.O., M.V.O., Messrs. T. E. Cunningham, C. H. Goodall, A. K. Graham, J. Muller and Major G. C. Richardson, D.S.O., M.C., Members of the Committee of the Chamber.

Amongst those present were :—

His Excellency Lt.-Colonel the Right Hon'ble Sir Leslie Orme Wilson, P.C., G.C.I.E., C.M.G., D.S.O., C.S.I. Governor of Bombay ; The Rt. Hon. Lord Swaythling ; Captain E. J. Headlam, C.M.G., D.S.O., A.D.C., R.I.M., Director Royal Indian Marine ; Mr. H. Denning, I.C.S., Controller of the Currency ; Mr. J. C. Nixon, I.C.S., Deputy Controller of the Currency, Bombay ; Mr. J. Stuart

Milne, Accountant General ; Mr. A. M. Green, I.C.S., Collector of Customs ; Mr. P. R. Cadell, C.S.I., C.I.E., I.C.S., Chairman, Bombay Port Trust ; Mr. H. T. Gorrie, Chairman, Bombay Underwriters' Association ; The Hon'ble Mr. P. C. Sethna, O.B.E., President, Indian Merchants' Chamber ; Sir Norcot Warren, and Mr. W. Lamb, Managing Governors, Imperial Bank of India ; The Consuls for Switzerland and Denmark ; Major R. W. Clarke, H. M. Trade Commissioner, Bombay ; Sir Jamsetjee Jeejeebhoy, Bart., K.C.S.I.; Sir Currimbhoy Ebrahim, Bart.; Major-General H. A. V. Cummins, C.B., C.M.G.

The following members of the Chamber attended the meeting :—

Mr. H. T. Acton	Messrs.	Balmer Lawrie & Co., Ltd.
„ B. G. Davy	„	J. A. Begbie & Co., Ltd.
„ J. A. Kay, M.L.C. ..	„	W H. Brady & Co., Ltd.
„ D. Moir		
„ I. T. J. Brown		
„ A. Willis	„	Brunner, Mond & Co., (India) Ltd.
„ P. D. Nanji	„	Chugondas & Co.
„ C. N. Caroe	„	Craigie Blunt & Caroe.
„ Lowjee Naghji	„	Curumsey Damjee & Sons.
„ A. Hampson	„	J. Duxbury & Co., Ltd.
„ A. L. Cooper		
„ H. F. Hobbs, D.S.O., M.C.	„	Forbes, Forbes, Campbell and Co., Ltd.
„ S. W. Agar		
„ R. A. F. Kidson ..	„	Grahams' Trading Co., Ltd.
„ J. B. Greaves	„	Greaves Cotton & Co.
„ N. G. Hunt		
„ R. Randow	„	Gutmann & Co.
„ W. Lengacher	„	Kahn and Kahn.
„ F. C. Annesley	„	Killick Nixon & Co.
„ E. C. Reid		
„ F. A. H. East		

Mr. L. C. Herne	Messrs. Killick Nixon & Co.
,, V. F. N. Paton	
,, H. F. Milne	
,, H. Page	
,, J. R. Abercrombie ..	,, Wilson, Latham & Co., Ltd.
,, E. Hargreaves	
,, E. H. Curling	Lloyds Bank, Limited.
,, W. Deacon	Messrs. Lyon Lord & Co., Ltd.
,, A. F. D. Knight	
,, N. Bruce Macbeth ..	,, Macbeth Bros. & Co., Ltd.
,, D. J. MacGillivray ..	,, Mackinnon Mackenzie & Co.
,, R. R. Haddow	
,, C. E. Leman	
,, F. S. Cox	Millar's Timber & Trading Co., Ltd.
,, N. MacLeod Selkirk ..	Messrs. Ormerods (India), Ltd.
,, E. G. Montgomery ..	,, Owen & Okell.
,, R. L. Darley	
,, A. C. Hinrichs	,, Parke Davis & Co.
,, G. Sugdury	,, Ralli Brothers.
,, H. B. Edwards	,, Reuters, Ltd.
,, W. R. Padgett	,, B. Reif.
,, H. H. Sawyer	,, David Sassoon & Co., Ltd.
,, A. J. Raymond	,, E. D. Sassoon & Co., Ltd.
,, A. B. Morrison	,, Shaw Wallace & Co.
,, E. Erb	,, E. Spinner & Co.
,, S. D. Saklatvala	,, Tata Sons, Ltd.
,, J. C. K. Peterson, C.I.E. ..	
,, N. B. Saklatvala, C.I.E. ..	
,, A. S. Gillespie	,, Turner Morrison & Co. Ltd.
,, G. Z. Meli	,, Volkart Brothers.
,, R. Cedraschi	
,, R. S. Dudley	
,, W. Schmid	

Sir Henry Macnaghten, Kt. ..	Messrs. Wallace & Co.
Mr. K. MacIver	„ Anglo Siam Corporation, Ltd., (Ewart Latham Branch.)
„ William Greaves	
„ S. J. Gillum	Bombay Company, Ltd.
„ G. N. Lawrence	
„ C. N. Moberley, C.I.E. ..	The Bombay Electric Supply and Tramways Co., Ltd.
„ A. S. Trollip	
„ W. T. Lane	The Bombay Gas Co., Ltd.
Major-General Sir Reginald Ford, K.C.M.G., C.B., D.S.O.	Dunlop Rubber Co., Ltd.
Mr. T. L. Foreman	The Allahabad Bank, Ltd.
„ G. G. S. Forsyth ..	Hongkong & Shanghai Banking Corporation.
„ W. Lang	The Imperial Bank of India.
„ H. A. W. Brent	International Banking Corpn.
„ R. McLean	G. I. P. Railway.
„ R. J. Duff..	New India Assurance Co., Ltd.
„ H. T. Gorrie	South British Insurance Co., Ltd.
The Hon'ble Mr. Phiroze C. Sethna, O.B.E.	Sun Life Assurance Co. of Canada.

Mr. C. B. Sayer, Secretary, Mr R. J. F. Sulivan, Deputy Secretary and Mr. R. Ainscough, Assistant Secretary of the Chamber.

The notice convening the meeting having been read, Mr. L. S. HUDSON, in opening the proceedings, said :—Your Excellency and Gentlemen,—In rising to propose the adoption of the report and accounts of the Bombay Chamber of Commerce for the year 1924, I desire first to thank Your Excellency for honouring us with your presence here to-day. As busy men ourselves we realise that it is no light matter for the Governor of this Province to give up an hour or so of a working day and we therefore greatly appreciate your courtesy in coming to our deliberations to-day.

During the last few years the necessity for retrenchment has caused most businessmen to review their activities in the light of the return therefrom and it may not be out of place at the present juncture to apply the same process to an organisation which in another 11 years will have completed its century.

Briefly stated I propose to answer the questions which one so often hears—what is the Chamber and what does it do for its members and other sections of the business world in particular and for the community in general ?

The work of the Chamber may be regarded from three aspects—firstly, that of a trading concern supplying certain definite and tangible services to the commercial and industrial communities on a purely material basis, *i. e.*, the publication of statistical information relating to the import and export trade of the port in the form most convenient and acceptable to the interests concerned ; the measurement of cargo for freight purposes by a trained and independent staff ; and the maintenance of the necessary machinery for the settlement of disputes in connection with the purchase and sale of all the various classes of goods which go to make up the trade of Bombay.

The above activities, which are not always taken into account when the first question is answered, definitely place the Bombay Chamber of Commerce upon a different footing from other Chambers even in this country, and more especially in the United Kingdom, and I leave it to the interests for which the Chamber caters to assess the value of the services rendered on that account.

The second way in which the Chamber seeks to justify its existence does not at first sight appear so practical but none the less is of ever increasing importance. I refer to the facilities which it provides for the interchange of ideas and the ventilation of grievances in all matters affecting the relations between customer and trader and the merchant and the many authorities and organisations which provide and work the neces-

sarily complicated machinery of Government in commercial matters. By this I mean the Port Trust, Municipalities and Government Departments, whose activities are so often regarded as hostile to trade interests but actually are the complement thereof. However much we may believe that the merchant should be left as free as possible to follow his calling without let or hindrance from the minions of Government, howsoever disguised, we must admit the necessity for some kind of independent authority to undertake the provision of certain services which although complementary to the merchant's work cannot in the nature of things be performed by merchants themselves. It is none the less however important to see that the servant does not either usurp the functions of the master nor seek to acquire more in the way of gain or power than is justified by his place in the scheme of things and it is accordingly to Chambers of Commerce such as ours that the merchant looks for the redress of his grievances in that connection and the conduct generally of the negotiations which in this democratic age are so often the only means by which the legitimate rights of both parties can be reconciled and secured.

In this latter class I place the attempts which the Chamber makes from time to time to secure the reversal or modification of executive decrees or actions which on account of their necessarily general application may be found to operate harshly in particular cases. I shall make the point clearer when I invite your attention to several ways in which I think I may justly claim the Chamber during the past year, either by informal negotiations or by direct representation, has successfully protected the interests of the general body of its members on many occasions on which failure to secure redress or even adequate recognition would have been a matter of serious consequence to the firms and organisations concerned.

Thirdly I think I shall have His Excellency's agreement when I say that the Chamber is able to be of no little assistance to his Government and also to the Government of India.

when its advice is sought on the many references which are invariably made to it in connection with all matters affecting the trade and industry of the city and of India in general.

I shall now refer briefly to the record of the Chamber's work during the past year which is before you under each of the above three headings and endeavour thereby to answer the second question—What does the Chamber do to protect and promote the interests which since its institution in 1836 it has always endeavoured to serve?

The results of the working of the Chamber's Measurement Department are before you and the figures which are given will perhaps illustrate to those who do not normally come into contact with its work the extent of the department's activities. In this connection it is gratifying to note that although since 1922 the measurement of bales of cotton for Japan has been discontinued, the year under review has witnessed a considerable increase in the number of miscellaneous packages tendered for measurement which seems to point to a more general appreciation by both shippers and shipping companies of the many advantages attaching to the use of the Chamber's measurement and weighment certificates.

The question of the statistical trade returns which over an uninterrupted period of more than fifty years have been published by the Chamber has given us food for most serious thought during the past year, not only on account of the loss that has hitherto been incurred thereon, to which I shall refer in greater detail later, but more particularly in consequence of the resurrection of the suggestion that the work could more appropriately be undertaken by Government, as is the case in Calcutta, Madras and Rangoon. The answer to such a question must necessarily depend upon the extent to which the various returns as at present published suit the particular requirements of the commercial community of this city or whether a simple daily import and export list is all that is necessary. It should however be borne in mind that

the publication of such a list by the Customs authorities in Bombay would necessarily involve the curtailment of the facilities which the Chamber has hitherto been able to provide in connection with statistical information generally, whether in the shape of answers to specific questions or through the medium of the many other returns beyond the scope of the single publication. The Committee made out an excellent case for the continuance of the present arrangements and they have recently been advised that the Government of India have accepted their view, in which the Collector of Customs concurs, that no change should be made in the existing method of publishing trade statistics at this port. The Committee's one desire in the matter is to render the returns as useful and informative to the general body of subscribers as possible, and though they do not always receive the assistance to that end which they feel they have a right to expect, as the man who wears the shoes alone knows where they pinch, they hope that once the financial question has been satisfactorily settled by the introduction of the new method of publication they will be able to do considerably more in that direction than has hitherto been possible.

The third side of the Chamber's work in what I may perhaps call the constructive sphere is the provision of means for the settlement of disputes by arbitration and here again I should like to emphasize the many advantages to be gained by recourse to the facilities in question. The rates at which the assistance of the Chamber may be secured compare very favourably with those prevailing in other centres, and particularly with those payable in the case of arbitrations conducted outside its doors, and I think I can appeal with confidence to all sections of the mercantile community for more support to the Chamber in this matter knowing, as I do, that the bargain is by no means an one-sided one.

I now propose to review briefly the chief events which have emanded the attention of the Committee during the past year.

It has been the custom with many of my predecessors in this Chair to address the members at some length on the subject of Exchange and Finance, but whilst the past year has not been without considerable interest in these matters I do not intend to linger long on this subject, all important though it may be.

Your Committee during the year intimated their agreement with the financial advisers of Government that it was unwise to substitute any other ratio for the statutory ratio of 2/- gold for the rupee until we could be sure that that ratio would be fully effective. The history of the ill-starred attempt to make a 2/- gold ratio effective in 1920 was an object lesson in the dangers of premature attempts to enforce stability. We were not convinced that Government were in a position last year to maintain the rupee at any fixed level and we were not anxious to see a repetition of the 1920 error, at a different level.

Nor could we advise any change being made in the ratio until we knew whether and when the London market would be thrown open to free dealings in gold and we could more clearly estimate the effect that such dealings would have on American Exchange. Every day now the world is adding to its store of experience in this connection and is thus better able to view the matter from a proper perspective and we entirely agree with Sir Basil Blackett that the final decision of the ratio should be determined by the Currency Committee when appointed and should not be altered prior to that Committee having reported.

Although the period of tight money through which we are passing, as is usual at this time of the year, does not properly come within the period of 12 months which the Chamber's Report comprises I would briefly refer to the result of the precautions taken by the Finance Member to prevent a recurrence of the experience we were undergoing this time last year of a Bank Rate of 9 per cent. extending over 8 or 9 weeks. Doubtless the Finance Member has been assisted by what will be called fortuitous circumstances—there are always people ready to decry and

belittle the efforts of a Finance Member—but the fact remains that Sir Basil Blackett, with or without the assistance of the India Office, by his policy throughout the year has enabled the country to experience a reasonably steady exchange and a reasonably cheap and abundant supply of money. The Finance Member's policy and his methods of attaining a successful issue to that policy have had the support of your Committee and I think you will agree that Sir Basil Blackett has done his share in the task of re-establishing India's credit with the financial world at large by presenting the country with balanced budgets.

There have been, and still are, a number of Committees on various matters of prime importance now in course of obtaining evidence throughout the country. I need only refer to the Taxation Enquiry Committee, the Coal Committee, and the enquiry into the question of the import of external capital. The Taxation Committee have drawn up a formidable questionnaire which will be a matter for your new Committee to tackle. The Committee of the Chamber have replied to the questionnaire issued by the Coal Committee and that in connection with External Capital.

The Indian Coal Committee was the outcome of a Resolution adopted by the Legislative Assembly recommending a countervailing duty on South African coal imported into India and subsequently referred by Government to the Tariff Board. Certain points which it was necessary previously to investigate however were considered out of the province of the Tariff Board and it was decided at the same time to form a Special Committee to consider and report :—

(1) generally, what measures can be taken by Government, by the coal trade, by the railways, and by the ports, whether singly or in combination, to stimulate the export of suitable coal from Calcutta to Indian and foreign ports, and,

(2) in particular, whether effective measures can be taken for the pooling and grading of Indian coal for exports

and for bunkering and how the cost of such measures should be met.

This Committee has taken a large amount of evidence in Calcutta and has visited in the course of its investigations Rangoon, Singapore, Colombo, Madras, Bombay, Karachi and Delhi. It is now I understand about to draft its report. It is to be hoped that in studying the interests of the coal trade other interests will not be overlooked. An increase in the cost of coal which would be the inevitable result of the imposition of a countervailing duty on African coal would seriously affect among other interests the mill industry in Bombay and it is to be hoped that the recommendations of the Committee will enable the Indian coal trade to work out its own salvation along other lines. Your Committee emphasized in their evidence in particular the fact that so far as the Bombay market is concerned the only solution is to provide better coal at more reasonable rates and happily signs are not wanting of a welcome increase in the attention recently paid to Bombay in that respect.

In their evidence before the External Capital Committee your Committee generally endorsed the views of the majority of the members of the Fiscal Commission that the free and unconditional introduction of foreign capital into India, subject to certain stipulations as regards "key" and other industries benefitting by Government bounties and concessions or working under licenses, would be to the economic advantage of the country. This as you know is in accordance with the expressed policy of Government in that behalf as evidenced by the action they have taken in the matter of the new wireless concessions and under section 5 of the Steel Industry (Protection) Act. We were influenced in our decision mainly by the fact that experience has shown that certain very essential forms of investment, notably in connection with the promotion of development, do not appeal at present to indigenous capital which prefers a quick return and a possibility of capital appreciation and good dividends

from the beginning. On this account foreign capital has been largely, if not mainly, responsible for the development of the premier industries of the country in the initial stages but has subsequently been absorbed to a considerable extent, once the requisite knowledge and experience has been gained, by the indigenous variety and we feel very strongly that the process has been beneficial to the country as a whole and should be allowed to continue. At the same time we have advocated the expansion and encouragement of the system of co-partnership between indigenous and external capital which has been adopted with considerable success, particularly on this side of India, and is a good example of the many means by which the general education of the investing public, which after all is the main desideratum, can be secured.

Last year the out-going Chairman was able to refer to a marked increase in the exports from Bombay of cotton and seeds and the figures for 1924 indicate further progress in that direction and are equally encouraging. Although the exports of cotton decreased by nearly 500,000 bales the exports of wool increased by 21,000 bales, of rapeseed by 90,000 cwts., of gingelly by 275,000 cwts., and of wheat by 103,000 cwts. during the year under review. These figures may be borne in mind in connection with the rumour, which gained more belief during the past year, that another port on the west of India was making heavy raids on Bombay's export trade. This question, although it is not mentioned in the report now before you, was very carefully looked into by your Committee during the past year and though we found no immediate cause for alarm it will behove Bombay to keep a wary eye on her competitor ports in the future. Only by the exercise of vigilance and with the co-operation of the Railways, the Port Trust, the Municipality and the other interests concerned will Bombay maintain her position as the first port of India, and I appeal to those bodies in particular to bear the point well in mind when they are considering the question of the expansion of existing heads of revenue or exploring the possibility of tapping

new sources of income derived from the internal and external trade of the port.

The export figures that I have just cited indicate that a favourable balance of trade might be expected for 1924 and as a matter of fact the value of the total exports of merchandise during 1924 exceeded that of the total imports by Rs. 144 crores. This is satisfactory following as it does a similar excess of exports over imports of Rs. 58 crores and Rs. 124 crores during 1922 and 1923.

My predecessor in his remarks last year referred at some length to the question of the proposed terminal tax and outlined the efforts which the Committee of the Chamber had made to secure, firstly, that the incidence of the proposed non-refundable tax should be as light as possible in every instance, with a view particularly to avoid any possibility of diverting the flow of imports from Bombay to other ports, and secondly that the burden of the taxation should be distributed as evenly and uniformly as possible upon all sections of the tax-paying community. To this end the Committee had submitted, in consultation with the members of the Chamber, a draft schedule of taxes which they felt conformed more closely to the above principles than the Commissioner's original proposals.

The Committee of the Corporation which have had the matter under examination have now submitted their report and their detailed recommendations have been communicated to all members. It was obviously impossible to obtain complete unanimity in respect of the actual rates of taxation proposed in each case and the Chamber was fortunate in being represented on the Corporation Committee by Mr. G. L. Winterbotham to whom all credit is due for the fact that in the majority of cases the Corporation Committee have adopted the Chamber's recommendations. Since the item in the report which is before you on this subject was written however the Committee understand that the Corporation Committee have been asked to reconsider

the revised schedule in the light of certain representations received from other bodies and the Committee of the Chamber have requested Mr. Winterbotham's successor to endeavour to secure at the same time the modification of such rates as in their opinion are likely to constitute an undue burden on the trades concerned. In the circumstances it is unlikely that the existing town duties will be superseded for some considerable time as an amendment of the Municipal Act is first required but the Committee of the Chamber, who recognise the importance to the interests affected of ample notice being given of the introduction of any such additional taxation, will keep members advised of the progress of the negotiations.

During the past year negotiations with the Government of India have been proceeding in connection with the establishment of a Wireless Beam station in this Presidency and we have recently learned that these negotiations have been brought to a successful conclusion and an additional means of rapid communication with other parts of the world may therefore be expected to be available in the near future.

The Chamber has recently been visited by Sir Sefton Brancker who is enthusiastic on the subject of airship connection between England and Bombay and Karachi. Owing to his unfortunate illness in Calcutta Sir Sefton was unable to so arrange his plans as to allow of his meeting the whole of the Committee as he had desired. He is however optimistic that within three years Bombay will be visited by the forerunner of what he anticipates will be a regular service between England and India, which journey it is anticipated will be completed within five days.

I should not let this opportunity pass without mentioning the inauguration by His Excellency of electric train transportation when on the 3rd February last he opened the Harbour Branch of the G. I. P. Railway to regular traffic. This epoch-making event is the outcome of many years of thought and planning by the successive Agents of the G. I. P., Sir Lawless

Hepper and Mr. McLean, both of whom have from time to time served on the Committee of the Chamber, aided by their technical staff and also of the genius and foresight of Mr. J. N. Tata and his successors in the great Indian firm of Tata Sons & Co. Mr. Tata's foresight in the inception of the great Hydro-Electric schemes, which are now, or soon will be, supplying Bombay with hundreds of thousands of horse power, aided by the engineers who have devised the huge dams and power houses which will harness the almost illimitable sources of Nature above the Western Ghats, will place the inhabitants of this City and of this Province under a debt of gratitude to an extent which I think the present generation do not at present realise.

The mention of Tata Sons & Co. will at once bring to your minds the other great enterprise of that firm at Jamshedpur which, although not situated in this province, is of importance to the whole of India. It is to be hoped that the better feeling in the bazaar regarding the eventual success of the Tata Iron and Steel Co., Ltd., is the reflection of actual satisfactory financial results during the past few months and that there are brighter times in store for the Company and its subsidiaries.

Another signal event during the year was the opening by His Excellency the Viceroy of the Technological Research Laboratory which has been erected by the Indian Central Cotton Committee at Matunga. This Laboratory is another tangible proof of the great work which the Central Cotton Committee have done and are doing throughout the country for the cotton growing and cotton trade interests of India. I do not propose to trouble you with the details of the increase in quality and quantity which are being brought about by the combined efforts of the Central Cotton Committee and the Agricultural Departments or the vista which their research work, present and future, opens up. I would only mention that a wide programme of research has been mapped out whilst arrangements are being made not only to obtain trained scientists but also for the training at various centres of science students who will ultimately be able to

undertake and carry on the work. Grants-in-aid are made where assistance of that description is most required to enable the Agricultural Departments to carry out such urgent research work. The result of the Committee's industry will, we hope, be seen in the not very distant future in the accretion of crores of rupees to the cultivators of cotton throughout India. A striking result of the activities of the Committee is the application of the Cotton Transport Act in the Bombay Presidency which, it is calculated, has enormously benefitted the crop in the Surat and Southern districts.

Your President-elect, Mr. Grantham, has done most valuable work on this Committee and it is with great regret that we learn that he has tendered his resignation owing to pressure of work elsewhere. The Chamber is also indebted to Mr. Osborne Marshall for his work on behalf of the Empire Cotton Growing Corporation in Manchester, and I am glad to be able to tell you that he has consented to act as its representative for a further period of three years.

I need not remind you that H. E. The Viceroy as a result of repeated representations from the Associated Chambers of Commerce has given that body direct representation in the Legislative Assembly and Mr. W. S. J. Willson, M.L.A., who volunteered to take the seat, has most efficiently voiced the views of the European commercial community of India in that Chamber. During the year Mr. Willson found time to visit Bombay and met your Committee with whom he had a long and instructive discussion on the various matters of moment which have been and are absorbing the attention of the Government of India. The Chambers count themselves very fortunate to have been able to secure the services of so public-spirited a presentative as Mr. Willson and I am sure it will be realised that it is no small matter for a man who has practically severed his connection with active commercial life in this country voluntarily to return to India and to enter public life on behalf of the Associated Chambers.

Whilst on this subject I should like to remind members that it has been found necessary to start a small office for the purpose of providing Mr. Willson with the necessary clerical assistance at Delhi and Simla. This office is well equipped with books of reference and reports relating to debates and discussions in the Legislature and Members are invited to make use of the officer in charge, Mr. Teasdale, and his staff. Should they at any time require assistance when visiting those centres on business I think they will find it most useful to them. The accounts of the Chamber will show that the cost of this small establishment is contributed by the members of the Associated Chambers.

You will be aware that the close association under this roof of this Chamber with the Bombay Millowners' Association, which existed for nearly half a century, has now terminated much to our regret. I was glad to hear the Chairman of that Association refer the other day to our parting not as a divorce but as separation only, for in many ways the Chamber and the Millowners' Association have common interests, and although the same building does not house us, I am sure that our relations will continue to be no less cordial than they have been all these years and that the two bodies will continue to be of mutual assistance and support to each other.

A word about the Telephone Company in Bombay. So many hard things have been said from this Chair about the Bombay Telephone Company in past years that it is only fair that I should comment favourably on the greatly improved service we are now getting with the automatic system which has lately been installed. As you know the Chamber has a representative, in the person of Mr A. B. Morrison, on the Board of the Company. Recently telephonic communication with Delhi has been established and only the other day I spoke with the Director-General of Posts and Telegraphs and could hear him speaking quite as plainly, if not more so, than is usually the case with conversations over the Bombay system.

On the 24th of September last a special general meeting of the Chamber was held at which, *inter alia*, the revised tonnage schedule now in force was adopted. The Sub-Committee who were responsible for the preparation of this new schedule have been referred to at length in the speeches of the out-going Chairman of the last two years and there is no need for me to do more than record the successful conclusion of their labours. The schedule as it is now printed is clearly a great improvement on the old schedule and the scales for the different items are as accurate and up-to-date as it is possible to make tonnage scales and to the members of that Sub-Committee, Messrs. R. R. Haddow, E. Lieberherr, H. A. Haracopos and H. Primrose Wells, the exporters and steamship agents of Bombay owe a very great debt of gratitude.

One matter of even greater moment to the members of the Chamber and in fact all residents of Bombay, both temporary and permanent, is not mentioned in the report before you, but nevertheless has received our earnest attention. I refer to the widespread prevalence of fever, particularly malarial fever, which has been so marked in all grades of society during the past year. If I detain you for a few minutes on this subject it is because I feel that the time has arrived for some plain speaking in regard to a matter which is the immediate concern of every one of us here present to-day.

The cause and effect of the last malaria epidemic which assumed very much larger proportions than any others of which I have record have been most ably reviewed in an exhaustive report recently presented to the Municipal Corporation by its Executive Health Officer and I am in cordial agreement with Dr. Sandilands' appreciation of the situation which ought to be read by all classes of the community. I would particularly cite the paragraphs in which, under the heading of the "causes of the persistence of malaria," he mentions the apathy and lack of co-operation on the part of the general public, the inadequacy of the existing laws regarding the creation or sufferance of potential

breeding grounds, the failure of the Courts to inflict deterrent of even adequate penalties in the case of breaches of even the present laws, and the other more serious obstacles in the way of the effective prosecution of anti-malarial measures, although possibly of a less permanent character, in the shape of the deficiency in the water supply and drainage facilities, respectively, and last but not least the inexplicable opposition on the part of a very large section of the members of the Corporation to the provision of even the minimum staff and funds for the purpose of anti-malarial measures which were so strongly recommended as far back as 1908 by the Bentley Committee. I will not weary you with even a plain recital of the vacillation and criminal obstinacy which the Corporation has from time to time displayed in this matter and for obvious reasons it finds no place in Dr. Sandilands' report, but I do hold, and that most strongly, that if full effect had been given to the recommendations of the Bentley Committee and the Corporation executive we should have by now been within measurable distance of the permanent eradiction of malaria from Bombay. Instead the meagre provision made in 1912 on that account was progressively reduced until even the nucleus of the separate organization recommended by Dr. Bentley was ultimately disbanded in 1918 with the result that from the latter year onwards a marked and immediate increase in the death rate was noticeable which has ever since assumed epidemic proportions. As Mr. Masani observed when urging the restoration of the separate organization in 1922 the difficulty of adopting similar preventive measures in Bombay to those which had proved so successful in other parts of the world were not however merely financial ones, the necessity for allowing well water to be used for religious and other ceremonies and opposition to the enforcement of preventive measures under the Municipal Act being important contributory factors. He opined however that even under existing conditions a comparatively high percentage of immunity could be secured by the expenditure of money and the co-operation of all classes.

The Corporation it is true agreed ultimately to the Commissioner's proposals but only after an interval of nearly a year and by the casting vote of the President!

History again repeated itself when at a meeting of the Corporation in January of this year a motion to increase the grant in the Budget Estimates to an amount sufficient to meet the cost of engaging the full strength of the present anti-malaria staff was only carried after a division by 19 votes to 13. Certain proposals made by the Commissioner in August last for the amendment of the Act on the lines mentioned by Dr. Sandilands have it is true received the approval of the majority of the members of the Corporation Committee to which they were referred, despite the obvious need for immediate action, but the tenor of the minority minutes affords ample indication of the failure of many members of the Corporation still to realise that it is only by the exercise of adequate powers of inspection and control that the anti-malarial operations can be made effective and that it is in the interests of houseowners and residents alike that malaria should be eradicated from the city, even if the measures necessary to that end may possibly be thought harassing by a community unaccustomed to the idea of self-discipline and self-control in the public interest.

Labour questions of considerable magnitude have occupied our attention during the year, questions relating to both Provincial and Government of India legislation. The original Statistics Bill was strongly opposed by your Committee who, like other commercial bodies here, viewed with the greatest concern the very wide inquisitorial powers with which the Act would have invested the Labour Office. As you are aware this Bill was not pressed by Government and an amended Bill shorn of the objectionable features I have referred to might have a more friendly reception by the incoming Committee. The proposed legislation of the Government of India on the subject of Trades Unions and Trades Disputes has also occupied a great

deal of the Committee's time. Your Committee have the fullest sympathy with labour and its legitimate aspirations and on general lines and principles they have expressed their agreement with the objects for which these Bills have been drafted. They do consider, however, that there is great danger in bringing in legislation based on Western lines and methods to deal with the vastly different conditions with which we have to meet in India. Your Committee are most strongly of opinion that the contemplated legislation should not allow of Trade Unions' funds being utilised for purely political purposes. Trade Unions are legitimate machines for enabling the working man to obtain redress to legitimate grievances and they are not intended to form a hotbed wherein certain persons in no way connected with industry may sow seeds of discord which may have the most disastrous results to both employers and employees whilst the busy bodies in question merely exploit the ignorant workers for their own political or, as is more often the case, their pecuniary ends. We also consider that the Trade Union Bill should if feasible contain a provision expressly forbidding the utilisation of so called peaceful persuasion or picketting. Picketting has on more than one occasion led to riots and we all know that riots almost invariably mean most regrettable bloodshed.

During the year nationalisation of the railways has become a *fait accompli*. This and previous Committees have on many occasions expressed their opinion that State management of the railways in India is most undesirable, leading as they fear it will to inefficiency and deterioration. State control of the railways, as of any other great industry, is bound to lead to unnecessary political interference and I think it is most desirable that centralisation of control, except in so far as matters of policy are concerned, should be not at Delhi or with the Railway Board but in the hands of the Agents of the railways aided by their Advisory Boards.

In Bombay Advisory Boards have been appointed to both the G. I. P. and B. B. & C. I. Railways and this Chamber has

been very capably represented on both these Boards by Mr. F. C. Annesley, particularly in connection with the revised packing conditions. I understand that a modification of the somewhat harsh original conditions is being put forward at the conference now being held at Allahabad and if this is accepted by the Railway authorities it will be largely due to Mr. Annesley's energy, in conjunction with the General Traffic Managers of the two railways I have referred to.

I turn now to our domestic affairs. I regret to say we have experienced another disastrous year and the excess of expenditure over income amounts to no less than Rs. 44,392. You were informed by my predecessor that, owing to the action of the Japan Millowners' Association in arranging for the freight on their shipments of cotton on the basis of so much per bale, instead of a tonnage rate, the measurement fees would be very considerably reduced. This has been the case and although our very efficient Measurement Department manages to pay its way it does not contribute to the funds of the Chamber to the extent that it did a few years ago. The cost of printing is still very high and as you will see from the accounts the receipts from the sale of the statistical returns do not cover the cost of printing, much less that of the staff which we employ to compile them. In order to try and balance our budget we have been engaged for some time in working out the production of our returns on the duplicator system instead of having them printed. We have had many difficulties to contend with, not the least being the failure of the suppliers of our machines and appliances to fulfil our orders up to time. I only hope that the promised efficiency will remove the bad impression their failure to meet their engagements has created. It is hoped that there will be a considerable saving under this heading during the current year. Another saving will be under the heading of salaries and this brings me to the impending loss to the Chamber of one of its principal assets. I refer to the departure of our most energetic and capable Secretary, Mr. Sayer. Mr. Sayer has been with us now for

nearly six years and has served under five Chairmen each of whom has stated, at the termination of his year of office, that Mr. Sayer has been an invaluable servant to the Chamber. My own indebtedness to him is very great indeed and I feel it is only a very poor return merely to express my very grateful thanks to him here for his assistance to me throughout my year of office. For the best part of the year Mr. Sayer has served as a Government nominee on the Corporation and in conjunction with Mr. Winterbotham and later Mr. D. W. Wilson has represented the Chamber's interests most successfully.

Mr. Sayer has throughout his service maintained the prestige of the Chamber and his tact and capacity for the particular kind of work he has had to undertake are most exceptional and I am sure it is with the very greatest regret of all the members of the Chamber that we have shortly to bid him farewell.

We have been fortunate in securing the services of Mr. R. J. F. Sulivan with a view to his taking Mr. Sayer's place in due course. Our Assistant Secretary, Mr. Ainscough, has done excellent work throughout the year and it will be with great regret that the Chamber will lose his services. Mr. Ainscough has successfully carried on Mr. Sayer's duties in the latter's absence and it is only because he feels that his health is not equal to the demands of the Indian climate that he has decided not to remain with us after the termination of his agreement. If, as we hope, our new system for the producing of our statistical returns is the success we anticipate, it will be very largely due to the organising ability of Mr. Ainscough. The remainder of the staff, including Mr. Royal, who was able during the year to enjoy a well earned furlough in England, have worked most loyally. I am sorry to say we have lost by death within the last few days one of our juniors, Mr. Down, who had given great promise and who was a very willing worker of more than average ability.

I fear I have detained you far too long over my review of the past year's work but before I sit down I desire to express

my deep gratitude to the Vice President, who is your President elect, Mr. Grantham. Throughout the year he has been a very strong support to me and one of the chief memories which I shall retain of this busy but interesting twelve months will be the invaluable co-operation and assistance which Mr. Grantham has invariably given me. You are to be congratulated most heartily in having him for your President from tomorrow onwards. I have also to congratulate you in having secured Mr. Kay as Vice-President for the ensuing year. His high qualifications are well known to you all. I am not going to prophecy as to the disappearance of the clouds of depression which still hang over the commercial world in general but I am sure that with Messrs. Grantham and Kay in the principal chairs at the Committee table the affairs of the Chamber will have very sure guidance in the difficulties ahead of us.

I should like to close my remarks with my very grateful thanks to the members of the Committee—we have not had a very easy year of it and I am deeply sensible of the assistance and advice they have given in the discussion of the many and varied questions which have arisen. My thanks are also due to the various Sub-Committees, more particularly to the members of the Import Sub-Committee, of which body a weekly meeting has been instituted during the year and which has proved to be most useful.

I now beg to propose that the Report of the Committee of the Bombay Chamber of Commerce for the year 1924 be adopted and confirmed.

Mr. V. A. GRANTHAM :—In rising to second the adoption of the Report I should like to take the opportunity of thanking you for the honour you have done me in electing me your President for the coming year. I have taken a deep interest in the affairs of the Chamber for a number of years and can only say that I shall do my best to justify the confidence you have placed in me.

May I also thank Mr. Hudson for his very kind references to me? For my part, and in this I know the other members of the Committee will agree with me, I would say that it has been a very real pleasure to work under a President who has been so utterly loyal to his colleagues.

Mr. Hudson has referred to the impending retirement of our Secretary, Mr. Sayer, and I should like to endorse all that he has said. I have been a member of this Committee in five different years, and Deputy Chairman twice, so I can claim to have an intimate acquaintance with Mr. Sayer's abilities and engaging personal qualities and I know that his retirement will be a real loss to the Chamber.

As regards affairs of State, Mr. Hudson has made such an excellent speech that I find myself with but little left to say.

There is one matter, however, to which I would draw your particular attention, and that is the Central Budget. We are all charmed of course to find once more a substantial surplus and in many ways the Budget is a subject for congratulation. We cannot, however, congratulate the Government of India on its proposed disposal of the surplus and in this connection I would call your attention to the very able speech delivered by the Hon'ble Mr. Lawrence in the Bombay Legislative Council last Monday week. This speech dealt at length with the Meston Settlement, an award which has been stigmatized in general terms from time to time but with the details of which very few people are intimately acquainted.

I am sure that if the various communities in Bombay had fully realised to what extent this settlement was sapping the life blood of the province, and in particular that of this city, a more vigorous and united protest against it would have been made long before now.

I do not propose to address you at any length to-day with regard to the details connected with the settlement, for you will,

I hope, have read Mr. Lawrence's speech. I will content myself with summarising them, *viz.* :—

1. The settlement is an arbitrary division of revenue between the Central Government and the Provinces, giving vastly increased spending powers to certain provinces, and as a settlement is inequitable.

2. The contribution system devised was never intended to remedy any inequity in the original settlement, but only to ensure that the chief beneficiaries should help to balance the central budget over the transition period, that is to say, until such time as they could make full use of those increased spending powers, and the Central Government could do without the provincial contributions.

3. The increased spending power of Bombay was based on totally incorrect data and Bombay's contribution is therefore obviously unfair.

4. When making the settlement no consideration was given to the comparative taxation existent in each Province, nor to the comparative spending powers of each Province, before the settlement.

5. In making Income-tax a central source of revenue we, an industrial Province, were denied a share in the proceeds of our main form of industry, Income-tax forming, as it does, a very heavy percentage of the total taxation of this Presidency.

6. From the Bombay point of view the inequity lies not in the system of contribution and remission but in the original settlement so that while the only real remedy is a re-distribution of revenues, and until that is done we must protest against the reduction in any other Province's contribution, we feel very strongly that if a respite is to be given to any other province, as has

been done to Bengal, we have at least as good a claim, and in my opinion a better claim, to such a respite.

Bearing this in mind, please do not lose sight of the manner in which we personally are affected.

The whole of the Province of Bombay is rapidly developing but it is the trade of the Province and the Port of Bombay with which we are mainly concerned. Developments, and in this general term I include Educational, Medical and Sanitary developments, are only possible if money is forthcoming. We, on the other hand, cannot afford to see the Presidency, or this Port, taxed out of existence to the great benefit of other Ports and Provinces. This question of taxation is constantly coming before those of us who represent you in the Legislative Council, the Municipality, and the Port Trust and we would ask you to consider very seriously what attitude we should adopt towards such Provincial and Local taxation, when we are convinced of the inequity of the Meston Settlement and the fact that Bombay is already contributing more than her fair share towards the central revenues. Are we to stop all progress in this Presidency by refusing to supply more money or are we to continue loyally to vote taxation and, in doing so, risk paralysing that business which is our living ?

It is a nice point, gentlemen, and we are not encouraged in the belief that the Government of India appreciate such loyalty. However I think I have now said enough to convince you that it behoves us all to do our utmost to bring about a revision of the settlement at as early a date as possble, and I should like to offer my congratulations to the Government of Bombay on the firm stand they have taken in the matter.

In this connection I ought perhaps to touch on the Cotton Excise question. The two issues are quite distinct but in the general outcry from Bombay with regard to the Budget, they have tended to become confused.

As a Chamber, we have already expressed our view that as soon as the Finance Member can afford to do away with the duty, we can see no logical reason for its retention. It follows therefore that we sympathise with the efforts which are being made to get it removed. At the same time, it is relief from general taxation that this Presidency urgently requiries and this can only follow a revision of the Meston Award. I am therefore of opinion that it would be a mistake to allow the prior importance of the Meston Settlement to be overshadowed by that of the Excise Duty. If therefore any compromise is arrived at within the next few days, I hope that a reduction of the Excise Duty will only be accepted by the Bombay members of the Assembly if it is coupled with acquiescence in our demand that an enquiry should be made as soon as possible, either by the Taxation Committee or some other body specially appointed, into the equity of the Meston Award.

I cannot let this occasion pass without referring to the joint representation made by this Chamber and other prominent Chambers and Associations in this city in connection with the proposed standardization of weights and measures.

It has been obvious to many of us for a very long time that while we all have our own place and value in the scheme of public affairs and while criticism from every point of view is not only of value but essential, there are many subjects on which commercial men can hold a common point of view. This was one of them, while the Meston Settlement which I have just discussed is just such another, and I am sure you will agree with me that while it behoves us to preserve our independence in matters that affect our special interests we shall welcome joint action in such cases as I have mentioned above.

Finally may I make yet another appeal to firms in Bombay to spare their men more freely for public work ? I have heard it said that part of the reason why such men are not forthcoming

is because the Committee of the Chamber is not chosen on sufficiently broad a basis, that is to say, that the smaller firms are not sufficiently represented on the Committee.

I appreciate the logic of this but would point out that the only two remedies are to enlarge the Committee or else to pass over certain large firms who have served the Chamber very loyally in the past. I cannot recommend the latter alternative as I feel very strongly that the Chamber cannot afford to lose the experience, advice and influence of the larger firms. A slight enlargement of the Committee has much to commend it and I should welcome any advice and criticism in this connection that you can spare the time to offer me during my year of office. I would only remind you that it is a mistake to have too large a Committee and I think those of you who have had experience of Committee work in any connection will agree with me that too large a Committee is likely to become unwieldy and to spoil rather than benefit the quality of the work done.

But all realise I think that the times demand that we should have the best and most influential men possible to look after our affairs and that we cannot afford to have our interests neglected any more than we can afford to let our representation in public affairs go by default. And I would ask you to remember that this public work is becoming more and more arduous as the years go by, and that those of us who are doing it are finding it increasingly difficult to cope with the heavier labour and longer hours that are demanded of us, so that the time must come, in the very near future in my opinion, when the burden of public work in all its phases will have to be more evenly distributed if it is to be efficiently performed.

With these words, I have great pleasure in seconding the adoption of the report.

The report was then adopted.

HIS EXCELLENCY THE GOVERNOR :—Mr. President, and Members of the Bombay Chamber of Commerce,—I much appreciate

the invitation which you have given me to be present here to-day at your annual meeting for the second time since my arrival in Bombay. It is very true, as you say, that it is not easy for the Governor of an important Presidency like Bombay, to find time for all the numerous engagements which he would like to accept, but the importance of your Chamber in the commercial and public life of the Presidency is so great that I consider it not only a pleasure, but a duty to attend your annual meeting, whenever you are good enough to invite me, if I possibly can.

I have listened with great interest to the very full review of your activities during the past year contained in your President's address and that of your President elect, and I feel sure that you will not expect me to refer to all the very interesting questions which have been raised. I am naturally concerned more with the relations which exist between your Chamber and the Government of Bombay and the local authorities than I am with what I may call the internal affairs of the Chamber. In particular, the local authority with whose administration you are most concerned is probably the Port Trust. The duties of the Port Trustees, as you know, are to provide facilities for landing and shipping goods at the Port of Bombay in the most efficient and, at the same time, in the most economical manner. In carrying out this duty, they have not only to provide for the necessities of the present day, but they have to look far ahead into the demands which may be made upon them in the future, and they cannot adequately meet those demands without a large amount of capital expenditure, which has to be covered, in the long run, by interest and sinking funds. This naturally involves the raising of revenue on a large scale, and the rates and dues which they are compelled to charge must be governed by the policy which they decide to follow. It is only to be expected that, on your part, you should be anxious to see that those rates are so adjusted as to interfere as little as possible with the course of trade, but I feel, at the same time, that the Port Trust has your support in the forward policy which it has of recent years been compelled, in the

interests of the commercial prosperity of Bombay and by the force of circumstances to adopt.

With regard to the relations between the Chamber of Commerce and the Government of Bombay, I wish to endorse everything that Mr. Grantham has said regarding the necessity that Bombay firms should spare their men as freely as possible for public work. There can be no doubt that business on a large scale cannot afford to neglect administrative and political questions, whether raised as matters of Provincial or Imperial policy, and even men in a small way of business may be vitally affected by the decisions which Government may take. I congratulate your Chamber on the representatives it has sent to the local and Imperial legislative bodies in India, and on the general attitude which they adopt towards public questions. I appreciate the difficulty which must be felt by many firms in sparing the ablest from amongst their superior staff for duties of this kind, but I know that the work which these representatives are doing is greatly appreciated, both by my Government and by the Government of India, and I feel sure that it is equally appreciated by those other business firms who find it difficult to spare their own men for these important duties.

I am very glad that your President has refrained from any lengthy disquisition on the subject of exchange, for I think you will all agree with me that it is a very difficult one. From the business point of view, I am sure that the actual level of exchange is not of nearly so much importance as the stability of the rate over a considerable period of time, and I note that your Chamber endorses the efforts made by Sir Basil Blackett to prevent those violent fluctuations in the rate of exchange which interfere so seriously with the trade of the country.

I observe, however, that you are not able to congratulate the Finance Member on the proposals he has made in the Budget for the coming year, so far as this Presidency is concerned, and my Government is fortunate in having the powerful support of your Chamber in its protest against the inequitable arrangement of

Imperial and Provincial finance known as the Meston Settlement. Mr. Grantham has dealt very fully, and, if I may say so, very ably with the reason why this arrangement is so unfair to the Presidency, and, as you are aware, I have taken every public opportunity, and I may add, every private opportunity of representing what I know to be the unanimous views of all sections of the public on this all important matter. I should like to emphasise again, as I did in my opening speech to the Legislative Council this year, the hopelessness of the proposition under which this Presidency is called upon to find the necessary revenue for necessarily expanding services while it is left with no expanding revenue—all that revenue being taken by the Government of India. I do not believe for one moment that the political and commercial community of Bombay realised the full effect of the Meston Settlement when it came into being for, if they had, they would, I am sure, have made a far more vigorous protest than they did.

Bombay has met its obligations in every way. I will not weary you with statistics as to how the Government has made every effort to retrench its expenditure and to find revenue by taxation but our efforts have been far greater than those of any other Presidency or Province, as is shown by the simple fact that the incidence of local taxation per head of population in the Presidency, exclusive of Customs, Salt and Opium, the revenues from which it is not possible to distribute with any approach to accuracy, was over 6 rupees in 1922-23, while that of Bengal—the Presidency for which the Devolution Rules under the Meston Settlement are being amended in order to give full relief of all provincial contribution for the next three years—was less than two. If I turn to Taxes on incomes, I find Bombay contributes to the Imperial revenues over 4 rupees per capita, and Bengal only two-thirds of a rupee, Madras one-third of a rupee, and all other provinces except Burma, which contributes Rs. 117·4 lakhs, less than one-third of a rupee. Similarly, as you know, Bombay provides 80 per cent. of the Excise Duty on cotton manufactures.

I am glad however to think that these facts are now being realised by the Government of India, and the unanimous decision of the Legislative Council to adjourn the Council in order to draw public attention to this vital matter to Bombay—an action, I believe unprecedented in Indian political history—has, in itself, received the whole-hearted approval of all the business community. I am sure that the Government of India is prepared to consider with sympathy the many representations which have been made on all sides since the Budget was announced, and I am still not without hope that the result of these representations will give immediate relief to the Presidency, and will hasten an early revision of the Meston Settlement.

Your President has referred to the rather interesting question of foreign capital and indigenous capital. To those who consider that foreign capital, by which, I understand, British capital is intended, should be entirely excluded from India, I would commend a study of the Stock Exchange prices published every day in the London "Times." These critics will see that India, at the present moment, borrows British capital at the rate of about 5 per cent. and that the average rate of interest on the securities of foreign governments is considerably higher. India, therefore, by borrowing in London, at least secures cheaper capital than almost any country outside the British Isles, and, if it were not for the guarantee of the British Government, it is almost certain that she would have had to pay a much higher rate of interest in any market. The debt of the Government of India at the present moment stands at about a thousand crores of rupees, and if India had to pay only 1 per cent. more interest on this debt it would cost her ten crores of rupees a year. The fact that she is able to borrow in the British market is therefore an obvious advantage from a purely economical point of view.

Perhaps the most important Government proposal on which there has been some difference of opinion between us is the Statistics Bill, which my Government introduced not long ago

in the Legislative Council. In this important matter, however, we have the same object in view, namely, the welfare of the industries of this great presidency; and, this being so, I do not think we need differ for long, or very acutely, in regard to the methods which should be followed. In the case of a law such as we propose, I think it will be found that the important thing is the manner in which it is worked, and, while I agree that all possible steps should be taken to remove from the Bill any obvious defects, I trust that, in its actual operation in this Presidency, the commercial and industrial community will have no cause for complaint. Certainly, so far as I am concerned, I shall endeavour to ensure that the provisions of the Act are worked in a reasonable spirit.

Your President has referred to a very important question, in regard to which Government is only indirectly, but at the same time seriously, concerned, namely, the prevalence of malaria in Bombay. The duty of dealing with this rests primarily on the Municipality and I believe that the prevention of malaria depends chiefly on the provision of a good water supply and of drainage systems. It is hoped that, from June of this year onwards, the shortage of water in Bombay will disappear and that a constant and adequate supply will be available from about March of next year at the latest. This supply will enable a large number of wells, etc., to be closed and will prevent the frequent opening up of overhead tanks and cisterns which are breeding places for mosquitoes. The provision of an adequate water supply and a complete drainage system for this city is, however, a task of very great magnitude. The completion of the schemes for drainage will involve a capital expenditure of three to four crores, and the project includes the covering up of all the large open storm-water drains, which are at present the stronghold of the mosquito. I am very glad that your President has brought this problem prominently to notice, for I feel sure that nothing can be done without support from the public and from responsible bodies who will be greatly encouraged if they

are assured of the full co-operation of this Chamber in the steps which they are taking, and propose to take in the future, to deal with this great scourge, and I hope that it will use its influence to inspire the public and the various public bodies in Bombay to do their duty fully in the matter. Some small amendment of the law will probably be necessary in order to give full effect to the wishes of the Corporation, and I have no doubt that it will receive the very careful consideration of your Chamber when it is brought forward.

Gentlemen, I have detained you too long, but my excuse must be that the subjects we are discussing are all subjects which involve the life, prosperity and welfare of our Presidency. Before I sit down I should like to say how much I appreciate the work of your President during the past year. It has been and I hope will be still my pleasure to meet him on many occasions and in many capacities. Whether I meet him as President of your Chamber, as a Member of the Legislative Council, as a Steward of the W.I. T. C., as the head of one of the most important firms in Bombay, as a supporter of the Boy Scout movement or as a friend of one of the numerous charitable organisations or societies, in so many of which he takes so keen an interest, I have always found that, busy man as he is, nothing is too much trouble, and that he is ready at all times to spare no effort to help this City, and all sections of its Citizens. You have been fortunate indeed during the past year in your President, and I have every confidence that in the coming year you will find yourselves well served by your incoming President, Mr. Grantham, whom I sincerely congratulate on his appointment.

SIR HENRY MACNAGHTEN :—Mr. President, Your Excellency and Gentlemen,—I rise to move the annual vote of thanks to the retiring officers and Committee of the Chamber. The measure of their successful work is shown in the first 375 pages of their report, and I think we can assure them, gentlemen, that we do not really believe that the last two pages reflect on their financial ability.

In Mr. Hudson we have had, as His Excellency has said, an ideal Chairman and we owe a great debt of gratitude to the public spirit of his Firm which has not only provided Bombay with Sir Arthur Froom as our representative on the Council of State and on innumerable Committees and Commissions, but has, not for the first time in history, given the Presidents to both Chambers of Commerce : Mr. Hudson to us in the first city in India and Sir William Currie in the other city.

Nobody but Mr. Hudson can know as well as I do the value of Mr. Grantham's services as Vice-President and I rejoice to think that he is to be our President in the coming year.

The Committee as usual consisted of experts on every conceivable subject in the business world and have no doubt afforded all assistance to the President on all subjects.

I have only one word more to say and that is that if it had been possible I should have liked to have moved an amendment to my own resolution. I should like to have attached to the vote of thanks to the retiring Committee a vote of thanks to the retiring Secretary. This is no doubt impossible, but I must express on behalf of all present to-day our very warm appreciation of the services Mr. Sayer has rendered throughout the all too short period during which he has been our Secretary. His work is necessarily best known to those who have been in office, but there can be few present who have not from time to time availed themselves of his remarkable knowledge of business precedents, and who have not appreciated his ready courtesy.

I have much pleasure in proposing the resolution.

The resolution was seconded by Mr. F. C. Annesley and carried with acclamation.

MR. H. T. GORRIE proposed, MR. C. N. MOBERLEY, C.I.E., seconded, and it was agreed :—

" That the nomination of the following members of the Committee of the Bombay Chamber of Commerce for the

year 1925-26, in accordance with the provisions of Article 39 (*g*), be and is hereby confirmed :—

The Hon'ble Sir Arthur Froom, Kt.
J. R. Abercrombie, Esq.
A. K. Graham, Esq.
R. McLean, Esq.
A. B. Morrison, Esq.
G. Sudgury, Esq.
L. F. Tucker, Esq."

MR. C. H. GOODALL proposed, Mr. T. E. CUNNINGHAM seconded and it was agreed :—

"That Messrs. A. F. Ferguson & Co. be and are hereby re-elected Auditors of the Chamber's accounts for the year 1925 on the remuneration hitherto paid to them."

MR. A. K. GRAHAM proposed, MR. J. MULLER seconded, and it was agreed :—

"That Mr. V. A. Grantham, M.L.C., and Mr. J. A. Kay, M.L.C., be and are hereby elected Trustees of the Chamber's Provident Fund for the year 1925-26."

MR. J. A. KAY, M.L.C., in proposing a vote of thanks to His Excellency the Governor for his presence at the meeting, said :—Mr. President, Your Excellency and Gentlemen,—It is my privilege this afternoon to propose a vote of thanks to His Excellency for his interesting address and for his presence amongst us once more at our Annual Meeting. It is a commercial truism that "it's the busy man who finds time to do things." Most of us I consider come under the category of busy men, but I think we all marvel at the great number of things His Excellency finds time to do, and if I may say so, Sir, we all more than admire that great trait of his Excellency "The Spirit of Devotion." It is a very fine example to us and embraces an unselfish leadership which gives us an *inspiration* with surprising quickness, and which many of us hold with yet more surprising tenacity.

His Excellency said the other day,—"Every country can only reckon its prosperity in terms of business. Commerce to-day is all important." These are weighty words and coming as they do from the head of the administration of the Presidency give us as commercial men much hope and encouragement. If this is the spirit which prevails in the Government of this Presidency—and it must be so—then despite all the changes—political and social—which must take place during the next few years, I think we may look forward to the future with confidence and security.

We appreciate your Excellency's great interest in the work of our Chamber and your great help in the commercial problems which confront us from time to time, and I tender your Excellency commercial Bombay's very sincere thanks with a hope that these splendid relations which have always existed between your Government and this Chamber may be still further strengthened as years go by.

May I, Sir, take this early opportunity of bringing in a personal matter and thank the members for the honour they have done me in electing me their Vice-President for the coming year? I can only say that whatever ability and time I have, will be placed willingly at their disposal.

With these remarks I beg to move a very hearty and sincere vote of thanks to His Excellency for his presence here to-day and for his interesting address.

The proposition was seconded by MAJOR-GENERAL SIR HENRY FREELAND and was carried with acclamation.

A vote of thanks to the President terminated the proceedings.

Bombay Chamber of Commerce.

ANNUAL REPORT.

ELECTION OF PRESIDENT AND VICE-PRESIDENT OF THE CHAMBER FOR 1925.

In accordance with the prescribed regulations MR. V. A. GRANTHAM, M.L.C., and MR. J. A. KAY, M.L.C., were elected President and Vice-President respectively of the Chamber for the year 1925.

BOMBAY LEGISLATIVE COUNCIL.

CHAMBER'S REPRESENTATIVE.

SIR FRANK NELSON, KT., one of the Chamber's representatives on the Bombay Legislative Council, resigned his seat on proceeding to Europe in April 1924, and as a result of the subsequent by-election MR. L. S. HUDSON was elected to serve in his stead.

PORT TRUST BOARD.

CHAMBER'S REPRESENTATIVES.

MR. N. BIRRELL, one of the representatives of the Chamber on the Board of Trustees of the Port of Bombay, having resigned his seat towards the end of December 1923. MR. A. K. GRAHAM was elected to serve in his stead.

The leave of absence from the meetings of the Board granted to the HON'BLE SIR ARTHUR FROOM, KT., in April 1923, was extended by the Trustees until the end of March 1924. Later, however, Sir Arthur Froom resigned his seat as the nature of his duties as the Chamber's representative on the Council of State frequently necessitated his absence from Bombay for extended periods. In the circumstances the Committee had no alternative to accepting his resignation, and in doing so conveyed to Sir Arthur Froom their most cordial and sincere appreciation of the very valuable services that he had rendered to the Chamber, and the able manner in which he had represented its interests, during the period of over twelve years he had been on the Board as a representative of the Chamber. MR. L. S. HUDSON, M.L.C., was elected to fill the vacancy as from 1st August 1924.

MR. HARRY T. GORRIE, another of the representatives of the Chamber on the Bombay Port Trust Board, obtained six months' leave of absence from the Board meetings in April 1924 and MR. V. A. GRANTHAM, M.L.C., was elected to serve in his stead.

CITY OF BOMBAY IMPROVEMENT TRUST.

CHAMBER'S REPRESENTATIVE.

The term of office of MR. HARRY T. GORRIE, the Chamber's representative on the Board of the City of Bombay Improvement Trust, expired on the 31st March 1924 and in accordance with the prescribed regulations he was re-elected to serve for a further period of two years with effect from the 1st April 1924.

Later in the year MR. GORRIE obtained six months' leave of absence from the Board meetings and MR. J. A. KAY was elected to serve during his absence.

MUNICIPAL CORPORATION.

CHAMBER'S REPRESENTATIVE.

MR. G. L. WINTERBOTHAM, the Chamber's representative on the Municipal Corporation, resigned his seat as from the 15th August 1924 and MR. D. W. WILSON, C.I.E., was elected to serve in his stead.

The Secretary of the Chamber, Mr. C. B. Sayer, was nominated by Government as a member of the Municipal Corporation, *vice* Mr. J. T. Fry resigned, on the 7th March 1924. This was an interesting innovation and enabled the Committee of the Chamber to keep in closer touch with the work of the Corporation than had hitherto been possible.

Mr. Sayer was subsequently appointed by the Corporation to be a member of the following Committees:—(1) Primary Education; (2) Retrenchments; (3) Drainage; and (4) The proposed substitution of a non-refundable terminal tax for the existing town duties.

ST. GEORGE'S HOSPITAL ADVISORY COMMITTEE.

CHAMBER'S REPRESENTATIVE.

MR. R. R. HYND, the Chamber's representative on the Advisory Committee of St. George's Hospital, resigned his seat in June 1924 on proceeding to Europe and Mr. C. H. GOODALL was nominated to serve in his stead.

SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS.

CHAMBER'S REPRESENTATIVE ON THE ADVISORY BOARD.

SIR FRANK NELSON, KT., one of the Chamber's representatives on the Advisory Board of the Sydenham College of Commerce and Economics, resigned his seat in April 1924 on proceeding to Europe and MR. L. S. HUDSON, M.L.C., was nominated to serve in his stead.

DEPARTMENT OF INDUSTRIES.

CHAMBER'S REPRESENTATIVE ON ADVISORY COMMITTEE.

(*See Report* 1922, *Vol. I, page* 3.)

MR. N. BIRRELL, the Chamber's representative on the Advisory Committee of the Department of Industries, resigned his seat in February 1924, on transfer from Bombay and the Committee of the Chamber nominated MR. A. B. MORRISON, of Messrs. Shaw Wallace & Co., to serve in his stead.

By an undertaking given by the Hon'ble Minister for Industries during the discussion of the Budget grants in the Legislative Council in March 1924 the appointment of Director of Industries was abolished in April 1924. This necessitated the transfer of certain grants made to the Department of Industries to other Departments and this was done at the October session of the Council. The experimental work in connection with the manufacture of Rosha oil formerly carried out by the Department of Industries is now carried out by the Forest Department, while industrial education has been placed under the Co-operative Department. The Potteries Department is still under the Department of Industries and it is understood that Government

have under consideration proposals for expanding the department's activities in other directions.

ADVISORY COMMITTEE IN CONNECTION WITH THE BOMBAY DEVELOPMENT SCHEME.

Chamber's Representative.

The Advisory Committee in connection with the Bombay Development Scheme which was appointed for a period of three years in 1921 was reconstituted for a further period of three years in March 1924. The Chamber was called upon by the Government of Bombay to nominate a representative to serve on the reconstituted Committee and Mr. E. C. Reid, of Messrs. Killick, Nixon & Co., was nominated.

At the instance of the Chamber's representative on the Advisory Committee the Director of Development was good enough in April of the year under review to arrange for members of the Chamber interested to inspect the Back Bay Reclamation works and a large number of the members availed themselves of the invitation which was greatly appreciated.

LOCAL RAILWAY ADVISORY COMMITTEES.

Chamber's Representative.

(*See Report* 1923, *Vol. I, page* 5.)

The constitution and functions of the B. B. & C. I. Railway Local Advisory Committee on which Mr. F. C. Annesley was appointed the Chamber's representative are explained in the Chamber's Report for 1923. During April

1924, the Agent of the G. I. P. Railway Company invited the Committee to nominate a representative of the Chamber on a similar Advisory Committee that has been appointed for his Company, and the Committee, in view of the many similar questions that will come before the two Committees again nominated Mr. Annesley. These Committees started to hold meetings during May and June. They provide a means whereby complaints or suggestions can be brought before the Railway Administrations and the Chamber's representative has on several occasions during the past year been instrumental in redressing the grievances of members. It might however be mentioned that matters which could be more suitably or expeditiously dealt with by a direct reference from the parties concerned to the officials of the railways should not be submitted to the Chamber's representative unless important questions of policy or of general application are involved or the results of such references are so unsatisfactory as to constitute a genuine and legitimate grievance.

ARMY CANTEEN BOARD.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1922, *Vol. I, page* 5.)

As was noted in the Chamber's report for 1922, the Board of Management of the Army Canteen Board (India) requested the then Chairman of the Chamber, Mr. (now Sir) Frank Nelson to serve as an ex-officio member of the Corporation.

When Mr. L. S. Hudson assumed the Chairmanship of the Chamber in March, 1924, he was asked by the Army Canteen Board to serve in the same capacity in place of Sir Frank

Nelson. Mr. Hudson agreed, but later in the year enquired of the Board as to whether there would be any objection to his resigning his membership in favour of the Hon'ble Sir Arthur Froom, the representative of the Chamber in the Council of State. Mr. Hudson was moved to make this suggestion by reason of the fact that whereas the Hon'ble Sir Arthur Froom was frequently in Delhi and Simla in connection with the business of the Council of State it was ordinarily impossible for the Chairman of the Chamber to attend the annual general and other meetings of the Corporation.

It is understood that the suggestion is receiving the consideration of the Board.

EX-SERVICES ASSOCIATION, INDIA.

CHAMBER'S REPRESENTATIVE.

(*See Reports* 1921, *Vol. I, p.* 219; 1923, *Vol. I, p.* 5.)

As was noted in the Chamber's report for 1923, the President of the Chamber is, ex-officio, a member of the Council of the Ex-Services Association, India. In December, 1924, however, the President suggested to the Association that he might be permitted to resign his seat in favour of the Hon'ble Sir Arthur Froom, the Chamber's representative in the Council of State. It was pointed out that whereas the Hon'ble Sir Arthur Froom was frequently in Delhi and Simla in connection with the business of the Council of State, it was ordinarily impossible for the Chairman of the Chamber to attend the annual general and other meetings of the Association and a hope was expressed that the suggestion would commend itself to the favourable consideration of the Council as being in the best interests of both organizations.

The Council, however, pointed out that the arrangements proposed would involve an alteration in the rules of the Association but agreed to consider the suggestion in the event of its being necessary at a later date to make changes in the rules.

EMPIRE COTTON GROWING CORPORATION.

CHAMBER'S REPRESENTATIVE.

(*See Report* 1923, *Vol. I, page* 208.)

The term of office of Mr. Osborne Marshall as the Chamber's representative on the Administrative Council of the Empire Cotton Growing Corporation expired in February 1925, and the Chamber was called upon in October, 1924, to nominate a representative to serve for a further period of three years. The Committee re-nominated Mr. Marshall and in advising him of his reappointment expressed their cordial appreciation of the very valuable services which he had rendered in various capacities since he was nominated by the Bombay Government to succeed Mr. N. S. Glazebrook as the representative of the Bombay Presidency on the Empire Cotton Growing Committee in 1920.

Mr. Osborne Marshall has taken an active interest in the work of the Corporation throughout his term of office and it is mainly due to his persistent advocacy of Indian interests that a permanent representative Sub-Committee for India was recently formed, which is, *inter alia*, endeavouring, in close co-operation with the Indian Central Cotton Committee, to demonstrate to the Lancashire mills the spinning values of Indian cottons and the various important developments which have occurred from time to time in connection with the cultivation and marketing of cotton generally in this country.

BRITISH IMPERIAL COUNCIL OF COMMERCE.

CHAMBER'S REPRESENTATIVE.

(*See Reports* 1910, *pp.* 6, 125 ; 1912, *page* 661 ; 1913, *pp.* 7, 155 ; 1915, *pp.* 6, 92 ; 1916, *pp.* 6, 101.)

SIR HENRY PROCTER, KT., C.B.E., who had been the Chamber's representative on the British Imperial Council of Commerce since the Chamber was first affiliated to the latter body in 1916, resigned his seat in April 1924 owing to ill-health, and SIR MALCOLM HOGG, KT., was appointed to serve in his stead.

TENTH CONGRESS OF CHAMBERS OF COMMERCE OF THE EMPIRE.

(*See Report* 1920, *page* 14.)

The Tenth Congress of Chambers of Commerce of the British Empire was held in the Council Chamber at the Guildhall, London, from the 1st to the 3rd July 1924. SIR FRANK NELSON, KT., SIR MALCOLM HOGG, KT., and MR. C. G. NOMICO were nominated to represent the Chamber at the Congress.

Towards the end of February 1924 the Associated Chambers of Commerce of India and Ceylon forwarded to this Chamber a copy of a letter that they had received from the Upper India Chamber of Commerce suggesting that it would add considerably to the weight of Indian opinion at the Congress if the delegates from the Indian Chambers were to attend under the ægis of the Associated Chambers with something in the nature of a common programme and with proper arrangements for joint action in regard to any measure on which the Indian Chambers might agree to combine.

The Upper India Chamber proposed that the Associated Chambers should approach its members on this subject as early as possible—and further suggested that three of the subjects dealt with at the Toronto Congress in 1920 might again be brought forward with special application to India's needs, *viz.* :—

(*a*) A fixed date for Easter.
(*b*) Imperial wireless.
(*c*) Transmission of mails.

The Upper India Chamber added that two delegates, SIR THOMAS SMITH, M.L.C., and MR. S. H. TAYLOR, the present President of the Chamber, and perhaps another gentleman, would represent it at the Congress.

The Associated Chambers asked for an expression of opinion of this Chamber on the suggestion made by the Upper India Chamber, and stated that it appeared to be one which should certainly be adopted as being calculated greatly to promote the strength of the Indian representation. It was added that the Bengal Chamber would be represented probably by three members and requested that the names of the delegates of this Chamber might be communicated.

In reply the Committee stated that if the Upper India Chamber's proposal was to co-ordinate the views of all members of the Associated Chambers who intended to be represented at the Congress and to appoint two or three of the representatives in question as delegates from the Association who would give formal expression to such views, the Committee were in favour of the proposal although they feared that the collection and co-ordination of the Chambers' views of the various items on the agenda would present difficulties in view of the shortness of the time at their disposal.

SUB-COMMITTEES.

Following the procedure adopted in former years, the undermentioned Sub-Committees were appointed to assist the General Committee during the year 1924 :—

Shipping and Export.	*Import.*
H. F. Hobbs, Esq., D.S.O., M.C.	L. Barraclough, Esq.
D. J. MacGillivray, Esq.	W. Deacon, Esq.
G. Z. Meli, Esq.	M. Fox, Esq.
H. H. Sawyer, Esq.	R. A. F. Kidson, Esq.
H. Primrose Wells, Esq.	E. G. Montgomery, Esq.
D. W. Wilson, Esq., C.I.E.	P. D. Perdikidi, Esq.

Docks and Railways.	*Finance.*
H. F. Lodge, Esq., M.C.	David Kydd, Esq.
A. E. Tylden Pattenson, Esq.	H. H. Sawyer, Esq.
F. Sievwright, Esq.	R. Lindsay, Esq.
W. Young, Esq.	

Mr. E. G. Montgomery resigned his seat on the Import Sub-Committee in September 1924 and was succeeded by Mr. R. L. Darley.

The Committee deeply regret to report the death, on the 9th July 1924, of Mr. H. F. Lodge, M.C.

IMPORT SUB-COMMITTEE.

INSTITUTION OF A SYSTEM OF REGULAR WEEKLY MEETINGS.

An interesting departure from the practice hitherto observed in regard to the Sub-Committees of the Chamber was initiated during the year under review by the decision to hold a weekly meeting of the Import Sub-Committee of the Chamber.

The President of the Chamber, in opening the proceedings at the inaugural meeting held on 1st April 1924, stated that the meeting had been convened in response to a suggestion which had been made by several members of the Sub-Committee that their work would be facilitated by the holding of a weekly meeting at which their recommendations in regard to the appointment of arbitrators and umpires should ordinarily be made and other references from the General Committee on matters affecting the import trade of the port discussed. The suggestion was unanimously approved and Mr. L. Barraclough was appointed Chairman of the Sub-Committee for the year 1924-25.

The Sub-Committee held 13 meetings during the year under review and in addition to recommending the appointment of 46 arbitrators and 3 umpires in general disputes and 15 umpires in piecegoods disputes they have advised the General Committee specifically in regard to the following matters :—

Proposed revision of the Chamber's statistical returns.

Proposed amendment of the Bombay Port Trust By-law No. 83—responsibility for goods landed at night.

Proposed procedure and rates in connection with the removal of goods from the transit sheds to the duty paid warehouses by Port Trust agency.

Revision of the Chamber's list of piecegoods surveyors and umpires.

Proposed substitution of a pro-rata scale of fees for piecegoods umpires for the present flat rate prescribed by the agreement between the Chamber and the

Bombay Native Piecegoods Merchants' Association, dated 7th August 1913.

Proposed amendment of the Chamber's agreement with the Bombay Native Piecegoods Merchants' Association prescribing the procedure to be followed in piece-goods arbitrations.

"Force Majeure" certificates issued in foreign countries, particularly in the occupied Ex-Enemy Territory Area.

Refund of duty allowed on short-landed cargo.

Revision of the wholesale prices and wholesale index numbers published in the *Bombay Labour Gazette.*

Assessment of import duty on weight in excess of that declared in home invoices of grey cotton yarn.

Alleged delay in certain departments of the Bombay Custom House.

Revision of the list of imported cotton piecegoods for assessment of import duty.

Necessity for "real value" declarations in the case of goods assessable on tariff valuations or at specific rates of duty.

Provision of additional "protected" warehouse accommodation in Alexandra Dock.

Definition of "fall" clauses in c.i.f. contracts.

Adoption by the Silk Association of Great Britain and Ireland of the word "*Rayon*" in place of the expression "artificial silk."

Introduction by the Bombay Port Trust of the system of half-yearly settlement of bonded and duty-paid warehouse charges.

The Sub-Committee have also considered, either on their own motion or at the request of the General Committee, a number of miscellaneous questions relating to the import trade of the port and the Committee of the Chamber desire to take this opportunity of congratulating the Chairman and Members of the Sub-Committee on the successful introduction of the new procedure and of recording their appreciation of the very valuable advice and assistance which the Sub-Committee have rendered in all matters affecting the interests which they represent.

MEMBERSHIP OF THE CHAMBER.

The total Membership of the Chamber on the 31st December 1924 was 144 Chamber members and 1 Associate member against 144 Chamber members and 2 Associate members at the end of 1923. The following are the names of the Chamber Members elected during the year under report :—

The Gold Producer's Association, Limited, of Melbourne, Victoria, Australia :—Proposed by the Chartered Bank of India, Australia and China, and seconded by Messrs. Mackinnon Mackenzie & Co.

Messrs. B. Reif & Co.—Proposed by the National Bank of India, Ltd., and seconded by the Sizing Materials Co., Ltd.

Messrs. Graham's Trading Co., Ltd.—Proposed by the Chartered Bank of India, Australia and China, and seconded by the National Bank of India, Ltd.

Messrs. Wilson, Latham & Co., Ltd.—Proposed by the Chartered Bank of India, Australia and China, and seconded by the Bombay Company, Limited.

The following Chamber Members resigned during the year :—

The National Bank of South Africa, Limited.

Messrs. W. & A. Graham & Co.

Messrs. Latham Abercrombie & Co.

The Empire of India Life Assurance Company, Ltd.,

and

The Texas Company resigned their Associate Membership.

THE INCORPORATION OF THE CHAMBER.

(*See Report* 1923, *Vol. I, page* 10.)

In the Annual Report for the year 1923 it is stated that in connection with the incorporation of the Chamber under Section 28 of the Indian Companies' Act, a Memorandum and Articles of Association for the Chamber had been drawn up and would be submitted for adoption at a special general meeting of the Chamber. The reasons that had led to the decision to incorporate the Chamber are also explained in that report.

A special general meeting was accordingly held on the 21st May 1924 and the draft memorandum and articles were adopted by the meeting. An application was thereafter made under section 26 of the Indian Companies' Act

to the Government of Bombay for the grant of a license to register the Chamber as a Company with limited liability without the addition of the word "limited" to its name. The license was granted by the Government of Bombay on the 6th June 1924 and the Chamber was duly incorporated on the 18th June 1924.

SPECIAL GENERAL MEETING OF THE CHAMBER.

A Special General Meeting of the Members of the Chamber was held on the 24th September 1924, at which the following two resolutions were adopted unanimously :—

1. That the following existing rules, regulations and by-laws as printed in the Annual Report of the Chamber for the year 1923 be, and are hereby, adopted with retrospective effect from the date of the incorporation of the Chamber under the Indian Companies' Act, VII of 1913, *i. e.*, the 18th of June 1924 :—

(*a*) By-laws for the election of members of the Chamber as—

(*i*) Trustees of the Port of Bombay.

(*ii*) Trustees of the City of Bombay Improvement Trust.

(*iii*) Members of the Bombay Municipal Corporation.

(*iv*) Members of the Bombay Development Board Advisory Committee.

(*b*) Rules regarding committees of arbitration.

(*c*) Rules for surveys and arbitrations on piece-goods (as agreed upon with the Native Piece-goods Merchants' Association on the 7th August 1913).

(*d*) Rules and Regulations for the measurement for tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

(*e*) General rates of commission.

(*f*) Rules regarding general disputes and arbitrations; with the addition of the following rule, which shall be numbered rule IV:—

"IV. The Committee of the Chamber are hereby authorised to issue and to enforce regulations for the working and interpretation of the general principles laid down in these rules."

2. That the Schedule of tonnage scales with the preamble and notes as set out on the printed accompaniment to this notice be, and is hereby, adopted as the Bombay schedule of tonnage scales in place of the existing tonnage schedule, with effect from the 1st October 1924.

Items 1 (*a*) to (*e*) inclusive were purely formal resolutions required by the incorporation of the Chamber under the Indian Companies' Act which took place on the 18th of June 1924. The rules and by-laws mentioned had in every case been in force for some time past, but to comply with the law and with the Articles of Association of the Chamber it was requisite that they be formally adopted at a general meeting of the members of the Chamber.

Under the rules regarding general disputes and arbitrations referred to in item 1 (*f*) various regulations had been enforced from time to time for the purpose of determining points of procedure in connection with arbitrations, although the rules did not specifically authorise the issue of such regulations. The opportunity was taken of regularising this practice by giving the Committee power to issue and to enforce regulations under the general rules.

Resolution 2 (the amendment of the Bombay Tonnage Schedule) embodied the final recommendations of the Tonnage Scale Testing Sub-Committee of the Chamber (*see* Annual Report, 1923, page 11, and the reference to this

subject in another part of this report). The revised scales were based upon very careful measurements and their adoption has rendered the Bombay Tonnage Schedule accurate and up-to-date. The scale for ships, *i.e.*, sailing ships, was obsolete and will not be printed again. The remaining amendments were adopted for the purpose of bringing up to-date and consolidating the preamble and the notes to the schedule.

SECRETARYSHIP OF THE CHAMBER.

The present Secretary of the Chamber having been compelled, on account of ill-health, to resign his appointment with effect from the 1st April 1925, the Committee of the Chamber have appointed Mr. R. J. F. Sulivan as Deputy Secretary, on probation, with a view to his promotion to the senior post on Mr. Sayer's retirement.

Mr. Sulivan, who possesses considerable secretarial and administrative experience, was Reuter's Correspondent at Paris until the outbreak of war and afterwards served as Assistant British Commissioner on the Teschen Plebiscite Commission and later as Second Secretary to the British Legation at Riga.

THE BOMBAY MILLOWNERS' ASSOCIATION.

(*See Report* 1922, *Vol. I*, *page* 6).

As was stated in the Report of the Chamber for the year 1922, Mr. T. Maloney, M.C., was appointed in March 1923 to the post of additional Assistant Secretary to the Chamber

on special duty in connection with the work of the Bombay Millowners' Association, whose secretarial work has been carried out by the staff of the Chamber ever since the establishment of the Association in 1875. The appointment was made at the request of the Committee of the Millowners' Association, who felt that the work of their body had so developed as to demand the employment of a special Secretary possessing technical knowledge of the textile industry and able to devote all his time to the Association, and that the creation of such a post would facilitate the establishment of a separate office which the further expansion of the Association's activities might render expedient at a later date.

The Millowners' Association eventually decided to establish a separate organisation as from the 1st May 1924, and in communicating their decision to the Chamber the Committee of the Association stated that they desired to place on record their deep appreciation of the devoted services of the various Secretaries of the Chamber, who for nearly 50 years had laboured so diligently on behalf of the Association, feeling as they did that the position which the Association occupied at the moment was to a very large extent due to their consistent and outstanding abilities. The Association also expressed a hope that the close and cordial relations which had existed for so many years between the Chamber and the Association would in no way be impaired by the proposed separation.

In according their approval of the proposed date for the termination of the existing arrangements the Committee of the Chamber most cordially reciprocated the sentiments expressed by the Association in regard to the continuance of the happy relations which had existed for so many years between the two bodies.

REVISION OF THE BOMBAY TONNAGE SCHEDULE.

(See Reports 1922, *Vol. I, page* 12; 1923, *Vol. I, pages* 11 *and xl.)*

Mention was made in the two previous reports of the work of a special Sub-Committee, consisting of Messrs. R. R. Haddow, E. Lieberherr, H. Primrose Wells and H. A. Harocopos, that was appointed at the end of 1922 to revise the Bombay Tonnage Schedule, and of the large testing bin that they had caused to be erected at Sewri for the purpose of making accurate tests of many of the items of the schedule and of some further articles not hitherto included in the list. This Sub-Committee submitted their first report before the annual general meeting held in March 1924 and the changes and additions to the schedule recommended in their report were adopted at that meeting. The Sub-Committee also submitted two further reports during August 1924. In these reports, besides recommending the alteration of several scales and the addition to the schedule of many articles not hitherto shown in the list, the Sub-Committee advocated that graded sieves for testing the mesh of crushed bones should be kept by the Chamber in place of the standards preserved in glass bottles; that the schedule for ships, *i.e.*, sailing ships, should be deleted; that a new preamble should be printed in place of the old one which served no useful purpose and was of historical interest only; that the notes to the schedule should be revised and brought up to date; that certain specified items should be omitted, their importance no longer warranting their inclusion; that the descriptions of certain items should be corrected and that the schedule should be arranged in a more alphabetical order. With their last report the Sub-Committee submitted a draft schedule, embodying these recommendations. This draft schedule was circulated to members,

laid before a special general meeting of the Chamber held on the 24th of September and adopted by that meeting with effect from the 1st October 1924, in supersession of all tonnage schedules in force at Bombay before that date.

VISIT TO THE CHAMBER OF THE FIRST MEMBER, CENTRAL BOARD OF REVENUE.

Mr. A. R. L. Tottenham, I.C.S., First Member, Central Board of Revenue, accompanied by Khan Bahadur J. B. Vachha, Commissioner of Income-Tax, Bombay Presidency, visited the Chamber on the 27th August 1924 and informally discussed with the Committee—

(1) the question of the proposed legislation to prevent the avoidance of income-tax and super-tax by the formation of bogus firms and companies;

(2) the possibility in certain circumstances of treating loans, dividends and salaries as dividends for income-tax purposes;

(3) the proposed amendment of section 48 of the Income-tax Act so as to withhold relief under it from share-holders residing abroad in companies incorporated and managed abroad;

(4) the correct method of assessing a firm which has been converted into a company in the first year after conversion;

(5) the correct method of assessing a newly joined partner who in the previous year was a salaried employé of the same firm or of a different firm, and was assessed by deduction at source on his salary.

VISIT TO THE CHAMBER OF MR. A. H. LLOYD, I.C.S.

Mr. A. H. Lloyd, I.C.S., Member of the Central Board of Revenue, accompanied by Mr. A. M. Green, I.C.S., Collector of Customs, Bombay, visited the Chamber on the 5th November 1924 and had an informal discussion with the Committee in regard to the Chamber's statistical returns and the question of the provision of additional efficient staff in the Bombay Custom House.

REPRESENTATION OF CHAMBERS OF COMMERCE IN THE INDIAN LEGISLATIVE ASSEMBLY.

(*See Report* 1923, *Vol. I, page* 107).

As was noted in the Chamber's report for 1923, the following resolution was unanimously adopted at the 5th annual general meeting of the Associated Chambers of Commerce of India and Ceylon held in Bombay on the 3rd December 1923 :—

"This Association is strongly of opinion that the British Chambers of Commerce should be granted direct representation in the Legislative Assembly under the powers given to Government to increase the numbers of that Assembly. The Association desires to express the disappointment felt by its members that, whereas certain other important Chambers of Commerce and Associations are rightly given direct representation in the Legislative Assembly, this privilege is withheld from all British Chambers of Commerce.

" Although the discussion in the Assembly on important commercial and industrial questions such as the budget, taxation, exchange, fiscal policy, the railways and, questions relating to factories and labour are of vital importance to the large interests represented by Chambers of Commerce, and although their representatives would

be in a position to give expert advice on such subjects, yet not one of the members of this Association is directly represented at such discussions."

A copy of the resolution was passed on to the Government of India, who early in January 1924, informed the Associated Chambers that H. E. the Governor-General was prepared to nominate to the Legislative Assembly one representative of the Association and requested that a suitable name be submitted. On the recommendation of the President of the Association Mr. W. S. J. Willson, who had previously served in the Assembly for some little time as one of the representatives of the Bengal European Constituency, was nominated to the seat.

Subsequently the Government of India, in acknowledging receipt of a copy of the resolution referred to above, observed in the first place that there were 104 elected seats in the Assembly and of these 9 were European seats. The proportion was one-eleventh and when the electoral rules were framed this proportion was regarded as one which the magnitude of the European interests, having regard also to the numerical strength of Europeans in the country, justified.

The Government of India added that they fully recognised the importance of the interests represented by the Associated Chambers but they were nevertheless unable at the present juncture to recommend an increase in the number of European seats, whether general alone or general combined with European commerce, beyond 9. If, however, during the next few years a substantial increase in the number of elected seats in the Assembly was decided upon it would then be possible to consider a representation of European Chambers of Commerce. The Government of India therefore requested to be furnished with definite schemes

which the Associated Chambers were prepared to support for the representation of European commerce on the alternative assumptions :—

(1) that the total European seats would be restricted to 9 ; and

(2) that there might be an increase in the number of European seats.

It was pointed out, however, that any increase on the second alternative could not be given effect to until there had been, as indicated, a considerable increase in the number of elected seats in the Assembly—an increase which was not contemplated at the moment. The Associated Chambers of Commerce asked for an expression of the views of this Chamber on the question raised by the Government of India.

In replying to the Associated Chambers the Committee observed that the attitude of this Chamber was clearly stated by the present Chairman, Mr. L. S. Hudson, at the outset of his remarks on the subject at the last Annual General Meeting *viz.*, that the representation of the Associated Chambers in the Legislature should not be at the expense of the seats which were at the moment allotted to individual Chambers in the Council of State. Nor did the Committee consider that any re-adjustment of the existing number of European seats in the Legislative Assembly would provide a satisfactory solution, for, in their opinion, the provision of only two seats for the European population and interests of the Bombay Presidency and Sind constituted the minimum representation which their number and size demanded and they had no doubt but that the position in regard to the general European representation in other

provinces was similar. Of the two alternatives suggested by the Government of India the Committee accordingly considered that the second was to be preferred and that any scheme based thereon should provide merely for the inclusion of an elected representative of the Associated Chambers.

Subsequently the Associated Chambers of Commerce forwarded to the Chamber a copy of their reply to the Government of India, expressing the general opinion of the different Chambers.

In this letter the Associated Chambers stated that the nine European seats in the Legislative Assembly were distributed among the following European General Constituencies, namely, Bengal three seats; Bombay two seats; and Madras, the United Provinces, Assam and Burma one each. On the assumption that this number could not be enlarged the Chambers were of the opinion that the existing distribution should not be disturbed. This expression of opinion was, however, qualified by the Bengal Chamber so far as Bengal was concerned. The Bengal Chamber did not of course propose to disturb the distribution except in respect of its own province. But, as regards Bengal, it was of the opinion that two seats would be sufficient for the General European Constituency, and that the third seat might advantageously be transferred to the Chamber. This it was added was a proposal which it would be for the Bengal Chamber to bring to the notice of the Government of India and was merely mentioned for information.

The Association next made it clear that the Chambers were definitely opposed to any suggestion whereby the representation of European Commerce in the Assembly

would be enlarged by the reduction of its representation in the Council of State. This solution of the problem was regarded by the Chambers as being in every way undesirable.

The Association found it difficult to deal any definite way, with Governments second alternative assumption as no indication was given of the extent to which the elected seats in the Assembly might be increased in number beyond the existing limit of 104. The Association could not, therefore, draw any inference as to what additional number of European seats would be possible. But they were clearly of the opinion that any such additional seats should be definitely reserved for the representation of European commercial interests. The allocation of these seats as between the European commercial interests of the different provinces would be a question for consideration, and its determination would depend largely on the number of seats available. But in any case it would be necessary for at least one of them to be allotted to the Association, while the others might be divided among the individual Chambers. Should it prove to be difficult to make an equitable allocation among the Chambers individually, all the seats could be allotted to the Association. It would then be for the Association to determine from time to time—that is to say, at general elections and on the occurrence of vacancies—which particular province or provinces should be represented.

Finally, it was stated that the recent offer, by His Excellency the Viceroy, of a nominated seat in the Assembly was accepted by the Associated Chamber with great satisfaction; and it was their unanimous wish that they might be

permitted to retain this nominated seat until the Association was represented in the Assembly by one or more elected members.

In acknowledging receipt of the above letter the Government of India observed that the Associated Chambers did not suggest any disturbance of the existing arrangements regarding the European representation on the Legislative Assembly, and in the circumstances their recommendation in regard to the second alternative assumption put forward by Government, *viz.*, that there may be an increase in the number of European seats during the next few years, would be considered by the Government of India when it was proposed to increase the number of elected seats on the Legislative Assembly.

VISIT TO THE CHAMBER OF MR. W. S. J. WILLSON, M.L.A.

Mr. W. S. J. Willson, M.L.A., the representative of the Associated Chambers of Commerce of India and Ceylon in the Legislative Assembly, visited the Chamber on the 16th July 1924 and informally discussed with the Committee various matters of commercial interest connected with the sessions of the Indian Legislative Assembly.

ASSOCIATED CHAMBERS OF COMMERCE OF INDIA AND CEYLON.

(*a*) BRANCH OFFICE AT DELHI AND SIMLA.

A small branch office of the Associated Chambers of Commerce of India and Ceylon has been established at Delhi and

Simla for the purpose of providing the representatives of the Chambers in the Central Legislature with an office in which they can meet for discussion and obtain the use of a shorthand typist, a reference library and other office facilities. The office will also provide a means whereby members of the Association and their representatives can obtain records and information that is readily obtainable only by personal application to Government offices. Although primarily established for the Chambers and their representatives on the Central Legislature this office will be placed at the disposal of any individual member of a Chamber of the Association who may happen to be in Delhi or Simla.

To meet the cost involved the Chambers of the Association (with the exception of the Ceylon Chamber which is not represented in the Indian Legislature) have agreed to contribute to a special fund on the basis of their voting power as members of the Association. A sum of Rs. 12,000 was raised in 1924 on this basis, and with the funds so provided the office is being worked more or less experimentally. The position will be reviewed after twelve months experience of the scheme has been gained.

(*b*) Election of the Coimbatore and Northern India Chambers as Additional Members.

An enquiry was received in April 1924 from the Associated Chambers of Commerce of India and Ceylon as to whether this Chamber was in favour of, or opposed to, the election of the Coimbatore Chamber of Commerce, as an additional member of the Associated Chambers and also as to the voting

power which should, in the opinion of this Chamber, be exercised by the Coimbatore Chamber in the event of that Chamber being elected to membership. It was suggested that the Chamber might be given one vote.

In reply the Committee informed the Associated Chambers that they were in favour of the election of the Coimbatore Chamber to additional membership of the Associated Chambers and that they concurred in the suggestion that the Chamber should be allowed one vote.

A similar enquiry was received in August 1924 in regard to the election of the Northern India Chamber, Lahore, to additional membership. The Committee expressed themselves in favour of the election of the Northern India Chamber with a voting power of two votes.

The Chamber was subsequently informed that each of the abovenamed Chambers had been elected to additional membership with a voting power of two votes.

(*c*) SIXTH ANNUAL GENERAL MEETING, DECEMBER 1924.

The Sixth Annual General Meeting of the Association was held at Calcutta on the 15th and 16th December 1924. The proceedings were opened by His Excellency the Viceroy and His Excellency the Governor of Bengal was also present. This Chamber was represented by the President, Mr. L. S. Hudson, M.L.C., and Mr. C. B. Sayer, the Secretary. At the above meeting the Bombay Chamber of Commerce was elected to nominate one of the Vice-Presidents of the Association for the year 1925 and the Committee nominated the President of the Chamber for the time being.

The following is a list of the subjects in connection with which resolutions were unanimously adopted at the above meeting :—

1. The Currency Question.
2. The Negotiable Instruments Act, 1881.
3. Customs Duty on Government Stores.
4. Vizagapatam Harbour.
5. The Indian Income Tax Act, 1922.
6. The Telegraph Service.
7. Customs Administration.
8. Postage Rates.
9. Foreign Cables : The triple rates system.
10. The Coal Committee.
11. Proposed Trade Union Legislation.
12. International Labour Conference, Geneva, 1925; Workmen's Compensation.
13. Future administration of ports and shipping.
14. Time allowed for consideration of references from the Government.
15. Revised packing conditions on Indian Railways.
16. Tenders for Crown Colony requirements.
17. Crop Forecasts.

A resolution in connection with the following subject was carried *nem con* :—

18. Construction of feeder lines of railway by private enterprise.

Resolutions in connection with the following subjects were adopted by a majority :—

19. Local purchase of stores.

20. Railway freight on coal.

A resolution on the following subject was withdrawn after discussion :—

21. Proposed trades disputes legislation.

THE INTERNATIONAL CHAMBER OF COMMERCE.

(*See Reports* 1920, *Vol. I, p.* 15 ; 1921, *Vol. I, p.* 11.)

At the end of November 1924 the Committee received two letters, one from the British Imperial Council of Commerce covering a resolution adopted by the Tenth Congress of Chambers of Commerce held in London in July, 1924, and the other from the British National Committee of the International Chamber of Commerce, each on the subject of membership of the International Chamber of Commerce and suggesting that the Bombay Chamber should become a member.

In reply to each of the letters the Committee reiterated their adherence to the views expressed by the Special Committee appointed in this connection during 1921 by the Associated Chambers of Commerce of India and Ceylon, and added that in any case the Chamber would experience difficulty in finding the requisite funds for the entrance fee and subscription to the International Chamber.

THE CHAMBER'S STATISTICAL RETURNS.

The Committee of the Chamber, for some time past, have had under consideration the question of the revision of the

Chamber's statistical returns in view of the annual recurring loss to the Chamber in publishing the returns. Towards the end of 1923 a Special Committee, consisting of Messrs. F. C. Annesley, R. R. Hynd and A. B. Morrison, was appointed to examine the whole system and procedure. After very careful enquiry into the matter and in consultation with the Import and Shipping and Export Sub-Committees the Special Committee recommended that the subscription to the "Export Manifests" should be doubled and that the "Import Manifests" should be abolished. The Special Committee also suggested several alterations in the other returns issued by the Chamber and further recommended that Vol. II of the Annual Report might be discontinued. The General Committee subsequently examined the possibility of cyclostyling, instead of printing those of the returns which lent themselves to such a process and eventually decided not to discontinue any of the returns at present but to cyclostyle a majority of them and they have also made some alterations in the form of several of the returns.

Details of the alterations proposed have already been communicated to all subscribers and the Committee wish to take this opportunity of again impressing upon the commercial community in general and others interested in the statistical returns published by this Chamber their earnest desire to render the returns in question as useful and informative as possible, subject to the necessary limitations imposed by the cost of publication, and all suggestions in regard to their improvement, if supported and evidenced by a general demand, will be welcomed and at all times receive the Committee's careful consideration. In this connection it is hoped that the saving in cost which will be effected by the adoption of the new system of publication will remove to a very large

extent the difficulties in the way of the expansion of the facilities and information hitherto provided by the Chamber's Statistical Department. At the time of writing this report a special staff is being trained to undertake the work, pending the receipt of the necessary apparatus, and it is hoped to issue the returns in their new form early in the coming year.

GOVERNMENT INLAND TRADE STATISTICS.

(*See Report* 1922, *Vol. I, page* 30.)

A referencee to the Chamber's Report for 1922 will show that the Committee, in reply to a reference from the Government of Bombay with regard to the proposed simplification and improvement of the inland (rail and river-borne) trade statistics, stated that in their opinion the issue of the all-India figures after a long interval of time was entirely valueless to the commercial community, and supported a suggestion that a monthly report on rather simplified lines might be issued provided this could be done without increasing the cost of compilation and publication and provided also that it was based on the general lines of the sea-borne trade and navigation returns and published regularly and without undue delay.

The Committee further suggested a general enquiry into the question of the utility of the statistics issued by the Government of India and the Provincial Governments, respectively, in order to investigate, with the help of the railway administrations, the customs authorities and the commercial public the possibility of effecting a considerable saving of money in that direction.

The Government of India, however, with effect from the 1st April 1923, discontinued the publication of the all-India (rail and river-borne) trade statistics and the Government of

Bombay also decided to discontinue from that date the preparation of statistics in connection with the all-India returns, including the publication of the report of the rail-borne trade of Bombay. Apparently the other provincial Governments adopted the same course.

The absence of the provincial rail-borne trade returns was felt both by the trade and the Agricultural Department and particularly by the latter when checking their forecasts of the area and yield of the principal crops.

The whole subject of crop forecasts and final statistics of the area and yield of crops in India was exhaustively discussed at the 13th meeting of the Board of Agriculture in India held at Bangalore from the 21st to 26th January 1924, when the following resolutions were adopted :—

"6. The Board regrets that not only have many of the recommendations of the Board of Agriculture of 1919 not been given effect to, but on the contrary reduction of statistical staffs and of compilation has made the preparation of reliable crop forecasts more difficult than before. They desire to emphasize the importance to the country of accurate agricultural statistics and of proper forecasts for the major crops.

7. The Board observes with regret that only in one province does the recommendation of the Board of Agriculture in 1919, that the Director of Agriculture should be provided with a qualified Statistical Assistant, appear to have been adopted. They are strongly of opinion that the appointment of such Statistical Assistant is an absolute necessity if any real improvement is to be made in forecasts.

8. While every effort should be made to take the fullest possible advantage of trade statistics, it is not possible to obtain from such statistics the figures for the total production from which to calculate the standard out-turn per acre. Crop-cutting experiments must remain the basis of such standards.

* * * * *

10. In the opinion of the Board of Agriculture the first step in any attempt to improve statistics should be to appoint a Statistical Assistant under each Director of Agriculture with an adequate staff for the carrying out of crop-cutting experiments on a limited scale with the object of determining how such experiments can best be conducted for the province generally. The organization subsequently required could then be determined.

11. The Board of Agriculture strongly recommends that the compilation of rail-borne trade statistics should be revived, as these statistics provide for many crops a most important check on the estimate of production in addition to information essential to the study of the economic progress of India.

* * * * *

13. That in all cotton-growing provinces a definite effort should be made to obtain a reasonable estimate of the amount of cotton consumed in villages, whether for hand-spinning or for domestic purposes. This could probably be done by a detailed statistical study of the information available for industrial internal trade blocks. Road-borne trade would also be of importance and the extent of this would necessitate special local enquiry."

The Indian Central Cotton Committee at its meeting held on the 7th to 9th July 1924 supported the resolutions passed by the Board of Agriculture in the following terms :—

" That this Committee heartily endorses the opinions expressed in Resolutions 6 to 13 at the Meeting of the Board of Agriculture held at Bangalore in January of this year and hopes that the Government of India and the local Governments concerned will find it possible to take action in conformity with these Resolutions at an early date."

On the motion of this Chamber the following resolution was unanimously adopted at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 15th and 16th December 1924 :—

" That this Association considers it necessary to lay emphasis on the importance to the country of accurate crop forecasts and agricultural statistics generally and to point out to the Government the

danger of too drastically reducing the number of statistical returns maintained for that purpose and cutting down the staff engaged in their compilation."

It is understood that the Government of India have under consideration a proposal to re-institute the rail-borne trade statistics on lines less elaborate than before and particularly in such a manner that an idea may be gained from them as to the movements of the principal commodities between the chief trade centres and the ports.

PUBLIC DEBT REDEMPTION.

At a meeting of the Council of State held on the 11th September, 1924, the following resolution was moved by the Hon'ble Sir Maneckji Dadabhoy :—

> "That this Council recommends to the Governor-General in Council that the Government be pleased to take steps to introduce suitable legislation at an early date to provide for an annual provision for the reduction or avoidance of public debt."

The resolution was finally accepted by Government with the words "a considered programme" substituted for the words "suitable legislation" and was adopted as amended by the Council of State.

On the 13th December, 1924, the Government of India in the Finance Department issued a Resolution in which they stated, *inter alia*, that the Hon'ble the Finance Member in making his last Budget speech put forward a tentative programme of debt redemption giving the figures of total debt of the Government of India in a comprehensive form and using them to illustrate the adequacy of the provision for debt redemption proposed in the budget.

Government added that during the interval that had elapsed since the first tentative proposals were made in connection with the last budget they had carefully considered the question and had decided to introduce a scheme, which had been accepted by the Secretary of State and which would be in force for the five years 1925-26 to 1929-30 inclusive.

Under the scheme there shall be charged against the revenues of India in each year during which the scheme is in force for the purpose of making provision for the reduction or avoidance of debt—

(*a*) a sum of 4 crores, and

(*b*) such additional sum as is equal to one-eighth of any excess shown in the total of the debt outstanding on the 31st March of the preceding year over the total outstanding on the 31st March, 1923.

The Governor-General in Council shall apply the debt charge prescribed above towards meeting (*a*) the Railway Sinking Fund now in operation, (*b*) the depreciation funds of 1½ per cent. on the 5 per cent. loans, (*c*) the Capital portion of Railway annuities, and (*d*) the Capital portion of the annual payment in redemption of India's outstanding liability in respect of the British War Loan, and the balance, if any, towards the avoidance of new borrowing or the reduction or repayment of such other debt as the Governor-General in Council may think fit. Should, however, the total of the first four items exceed, in any year, the amount prescribed, the balance shall be charged to capital.

Sums paid into the depreciation funds, if not applied within the year, shall be accumulated at interest until such time as opportunity arises for their application to the purposes of the depreciation funds.

For the purpose of this scheme the total debt outstanding on the 31st March, 1923, was taken as Rs. 8,46·78 crores made up as shown below and the total debt outstanding on the 31st March of any year subsequent to 1923 shall be such total as may be certified by the Auditor General to be the total arrived at by applying similar calculations for subsequent years :—

	Figures in crores of rupees, sterling amounts being converted at Rs. 15. per £.	
	Rs.	Rs.
Rupee Debt exclusive of Treasury Bills in the Paper Currency Reserve	3,61·42	
Sterling Debt	3,63·95	
Unfunded Debt	62·56	
Capital value of the liabilities undergoing redemption by way of terminal Railway annuities	91·97	
	———	8,79·90
Deduct—Discount included above but separately provided for ..	8·23	
Advances to Provincial Governments other than those representing pre-Reform Irrigation debt	24·89	
	———	33·12
		8,46·78

THE PURCHASE OF STERLING AND THE SALE OF COUNCIL BILLS.

An important change was introduced during the year 1923-24 in the mechanism by which remittances of funds are effected by Government from India to meet their disbursements in London. The normal method had hitherto been the sale by tender in London once a week by the Secretary of State in Council of rupee bills or telegraphic transfers on the Government of India, supplemented by sales of intermediates at higher rates between the weekly sales. While the weekly sales in London continued as hitherto, the purchase of sterling in India from Exchange Banks and recognised firms was substituted in 1923 for sales of intermediates by the Secretary of State. The object underlying the change was that the factors influencing the immediate course of exchange could be gauged more accurately and more promptly in India, and by regulating the purchases with reference to the varying conditions of the market, the operations of Government could be conducted so as to avoid violent fluctuations in rates with benefit both to trade and to the country generally.

In his speech at the Annual General Meeting of the Chamber on 5th March 1924 the late Chairman, Sir Frank Nelson, Kt., M.P., referred to the new system in the following terms :—

An exceedingly large export season has been and is being financed with the minimum of disturbance that must reasonably be expected, and the new method of putting the Secretary of State in funds by means of the purchase of sterling in India has been up to a point pursued with success ; in this connection I must congratulate the Hon'ble Sir Basil Blackett on the introduction of a system which is largely due to his initiative, but I must at the same time emphasise

that the continued success of the innovation can only be secured by a rigid consistency of policy.

It is admittedly difficult for the agents of the Government of India openly to announce to an Exchange market that they will buy a certain amount of sterling at one rate and a certain amount at 1-32 or 1-16 higher and so on, for in big Exchange centres like Bombay and Calcutta, both of which are over-banked, this leads to a speculative tendency on the part of some operators designed to secure the whole amount offered and thus put the market up. If, however, the Government of India have finally decided that no definite statements are desirable, then their indications must be rigidly consistent, as otherwise they import an element of uncertainty into markets, which is very detrimental to trade generally, and, furthermore, their operations should, so far as possible, never tend unduly to compete with the Exchange banks ; in times of export activity there are invariably periods during which banks are unable to absorb the finance required and it is then that the Government operations can be conducted with profit and benefit to both parties."

The system continued in operation throughout the year under review and in September the Chamber was asked by the Committee of the Karachi Chamber to support a representation which the latter body had made to the Government of India on the subject. After referring to the decision of the Government of India to include Karachi, with effect from the sale of the 20th February 1923, in the list of places on which Council Bills were drawn the Karachi Chamber maintained that the effect of the operation, in practice, of the new system was to deprive Karachi of the benefits which the above decision was intended to confer and they urged that a definite portion of the Imperial Bank's purchases of sterling for Government should accordingly be allotted to Karachi. The Bombay Chamber's support was, however, specifically invited to the following alternative suggestions :—

(*a*) that the sale of rupees should be made by tender once a week, tenders all to be receivable at one

place by a fixed hour but successful tenders to be paid as applied for in Calcutta, Bombay, Madras and/or Karachi;

(b) that subsequently special allotments should be made at a higher rate fixed for the week as announced by Government, and that the existing method of forcing up rates quickly whenever rupees were in demand, with all the risks of violent reaction should be abandoned.

After ascertaining the views of the Associated Exchange Banks, Bombay, in the matter, the Committee informed the Finance Department of the Government of India that they concurred in the suggestion contained in the Karachi Chamber's letter that the purchase by the Secretary of State of sterling in Bombay and Calcutta under the existing system was engendering an increasing tendency towards speculation which they considered to be unhealthy and detrimental to the trade of the country. The Committee accordingly urged either that the Finance Minister should revert to the sale of Council Bills by tender in London or, if he intended to continue to buy sterling exchange in India, that the operation should be conducted by tender at one centre only. The Committee added that, in their opinion, the speculative tendency referred to would thereby be largely eliminated without in any way lessening the facilities of the Secretary of State to obtain sterling remittances at the most advantageous rates. The Karachi Chamber was informed accordingly.

It is understood, however, that the Government of India have since intimated their inability to accept the suggestion that the proceeds of the purchases of sterling made on behalf of Karachi & other centres should be made payable

at Karachi but that they are prepared to order that the amount purchased at Karachi should suitably be increased in the event of experience proving the necessity for such a step, although for obvious reasons they are unable to commit themselves to any particular figure.

In the light of the above assurance the Karachi Chamber asked for, and obtained, leave to withdraw the following resolution of which they had given notice for discussion at the last annual general meeting of the Associated Chambers :—

"This Association recommends to Government that as regards Government's purchases of sterling through the Imperial Bank of India, the methods formerly employed by the Secretary of State in the sale of Council Bills in London, be brought into use, *i.e.*—

Tenders be called for on a fixed day in each week for an amount to be determined by Government, such tenders to be receivable at one centre only.

Government to be open to buy, during the ensuing week, sterling to any amount at a fixed rate above the best rate of the tenders accepted. These intermediate purchases to be available at any of the centres at which Council Bills are normally allotted."

EXCHANGE AND CURRENCY.

Proposed Legislation.

(*See Reports* 1922, *Vol. I*, *p.* 18; 1923, *Vol. I*, *page* 37.)

The Committee had under consideration in August 1924 two important Bills relating to exchange and currency of which Sir Purshotamdas Thakurdas, Kt., C.I.E., M.B.E., M.L.A., had given notice with a view to their introduction at the ensuing (September) session of the Legislative Assembly.

From the Statement of Objects and Reasons attached to the Bill further to amend the Indian Paper Currency Act, 1923, it appeared that the object of this Bill was to alter the ratio at which notes were issued from the Paper Currency Reserve for gold coins that were not legal tender, or for gold bullion, from 11·30016 to 7·53344 grains troy of fine gold per rupee. It was added that a Bill amending the Indian Coinage Act, and effecting a change in the ratio at which the sovereign and the half sovereign were legal tender, was being separately introduced. The change contemplated by this amending Bill to the Indian Paper Currency Act, 1923, was consequential on the change which was expected to be made in the ratio at which the sovereign and the half sovereign were legal tender. The effect of both these amending Bills would be to reverse the principal action taken on the recommendations of the Indian Currency and Exchange Committee as such reversal appeared to be warranted by the experience gained since 1922.

From the Statement of Objects and Reasons appended to the second Bill, *i.e.*, a Bill further to amend the Indian Coinage Act, 1906, it appeared that the Act was amended in 1920 in pursuance of the policy recommended by the Indian Currency and Exchange Committee, when it was declared that the sovereign would be legal tender in India at the rate of ten rupees to the sovereign instead of fifteen to the sovereign which had previously been the legal ratio. The experience of the past four years, it was alleged, had however proved that the ratio recommended by the Indian Currency and Exchange Committee was unsuited to the conditions of this country as exchange had been much more in the proximity of the old legal ratio than the existing legal ratio since that date, with the sole exception of 1919-20,

when world conditions were abnormal everywhere. It was therefore proposed to reverse the legislation of 1920, and restore the ratio which prevailed up to the date of that legislation.

After careful consideration of both the Bills, the Committee advised their representative on the Council of State that they were not in favour of the proposed legislation for the reasons explained in the following paragraphs. The Committee's views were also conveyed to the Associated Chambers of Commerce of India and Ceylon for the information of the Association's representative on the Legislative Assembly.

In the first place the Committee drew attention to the views which had been expressed by their delegate at the annual general meeting of the Associated Chambers held in December 1923 in a similar connection, namely, that the present is not an opportune time to make any change in the statutory 2*s.* gold ratio, and they stated that they saw no reason to depart from that view. The proposed Bills appeared to have been devised with the object of enabling sovereigns to be brought into the country and exchanged at the rate of fifteen rupees a sovereign and thereby preventing the rupee from rising above 1*s.* 4*d.* gold, and of facilitating the issue of additional currency; but since the real effect of the Bills would be to "peg" the rupee to the American cross rate and at the same time to permit wide fluctuations of the rupee in terms of sterling, the Committee felt that legislation on these lines, at the present stage, might prove a source of disappointment, if not of danger, to the country.

While the Committee were unanimously of opinion that the introduction of the Bills should be opposed because of this danger, they were equally emphatic in their opinion

that there was a most urgent need for the provision of additional currency to meet the cold weather seasonal demand, but they preferred to see this particular issue dealt with on its own merits without unnecessarily confusing it with the problem of exchange.

Ordinarily speaking, additional currency could only be obtained by the Government of India through the sale of Council Bills in London or the purchase of sterling in India, or by the import of gold and sovereigns. While the 2*s.* standard was retained the import of gold or of sovereigns was not possible. There remained, the Committee stated, the alternatives of the sale of Council Bills or Government purchases of sterling in India.

On the other hand, a temporary expansion of the currency could be arranged by three other methods which, however, would involve special legislation. They were:—

(*a*) the issue of currency notes against the sterling holdings in the Paper Currency Reserve at Rs. 15 to the pound sterling instead of Rs. 10 as at present;

(*b*) the increase of the Currency Note issue against Internal Bills of Exchange and Hundies from Rs. 12 crores to, say, Rs. 24 crores; and

(*c*) the adoption of a policy of deliberate inflation.

The Committee stated that they would be glad to see the first two of these alternative legalised without delay in order that Government might be equipped with the necessary means for coping with a shortage of currency next cold weather, should the occasion arise; but, at the same time, the Committee added that they were a little doubtful whether sufficient Internal Bills would be forthcoming to enable full

use to be made of the additional twelve crores of rupees suggested. Should this prove to be the case, they would suggest that Government should then purchase sterling as indicated above.

The Committee were definitely opposed to the adoption of the third alternative in any circumstances.

The Committee of the Chamber subsequently received from the Bengal Chamber a copy of a letter from the Government of India, Finance Department, to that body which contained the following important announcement in respect of the existing regulations governing the issue of emergency currency :—

"The Government of India trust that enough has been said to convince the Committee that the actions and policy of the Government in the matter of provision of currency in India are such as are best calculated to serve India's interests in existing circumstances. The Government are prepared to continue to make full use of the means already available for creating additional currency against sterling in accordance with the needs of the market. They will not hesitate to ask for further statutory powers if they are at any time convinced that their existing powers are insufficient. But they do not regard such action as necessary or desirable at the present time. Neither do they propose to introduce legislation, until more experience has been gained of the operation of the Act of 1923, to increase the limit up to which emergency currency may be issued against internal trade bills. They have, however, come to the conclusion that some modification is desirable in the conditions governing the issue of emergency currency. At present the rule is that no loan may be made to the Imperial Bank from the Paper Currency Reserve unless Bank rate is not below 6 per cent. and that no more than 4 crores can be issued when Bank rate is below 7 per cent., a further 4 crores when Bank rate is 7 per cent. and the remaining 4 crores when Bank rate is 8 per cent. It is proposed in future while retaining the limit of 4 crores when the Bank rate is at 6 per cent. to permit the issue of the remaining 8 crores when the Bank rate is at 7 per cent. or over, without any specified limit at 7 per cent.

The Government of India hope that this modification of the rules will enable the emergency currency provisions to be applied with greater elasticity."

The Bills under reference however failed to obtain a sufficiently high place in the ballot to permit of their discussion except through the provision of special facilities by Government which the latter were unable to concede. In the circumstances Sir Purshotamdas Thakurdas asked and obtained leave to put certain questions on the subject to which the Finance Member replied on 19th September at some length. The following extracts from the list of questions and answers are of interest in this connection :—

* * * * * *

Sir Purshotamdas Thakurdas : (4). Are Government aware that the money market in India is tighter at present than in corresponding periods of normal years ?

The Hon'ble Sir Basil Blackett : (4). On the whole I think it is true to say that the money market in India is more stringent at the moment than usual at this time of the year.

Sir Purshotamdas Thakurdas :—

(5) In view of the satisfactory state of the currency, wil Government be pleased to explain the scarcity of money that was perceived last season and is felt as early as September this year ?

(6) Are Government aware that apprehensions are widely entertained that unless the Government of India change their policy followed till now and arrange for automatic expansion of the country's currency, the tightness of the money market may increase seriously and affect the marketing of the crops of India during the next six months ?

(7) Will Government be pleased to state their policy regarding provision of adequate currency in case of the apprehensions stated in question (6) above prevailing ?

(8) Will Government be pleased to state when they expect—

(*a*) to take steps themselves to change the ratio in the Statute, or

(*b*) to give necessary facility for, and support to, a non-official Member suggesting a change from the two shilling ratio?

* * * * *

(10) Are Government prepared to consider the question of appointing a Committee in India with a majority of Indians to revise the present currency policy of the Government of India with special reference to provision of adequate currency and other cognate details?

The Hon'ble Sir Basil Blackett: I propose to give a separate answer to question No. 9 (not printed). In reply to the remainder of the questions I think it will be more useful to make a general statement than to reply to each question independently.... In regard to the remainder of the questions, three separate issues are raised :—

(*a*) the continuance of the statutory ratio of 2 shilling gold for the rupee;

(*b*) the question of substituting a ratio of 1s. 4d. gold; and

(*c*) stringency in the money market.

These questions are inter-connected but not so closely I think as is implied in the question.

As regards (*a*) the Government, as has been stated more than once, regard the 2 shilling ratio as inoperative but harmless. They desire that in due course an effective ratio should be substituted for the 2 shilling ratio, but it is necessary first of all to be sure that whatever new ratio is decided upon can be made fully effective as well as to determine what the new ratio ought to be. I would point out to the Honourable member that a ratio of 1s.4d. gold would have been as inoperative during the last busy season as the 2 shilling ratio was, and that the two shilling ratio cannot, therefore, be said to have prevented the automatic expansion of the currency.

(*b*) The Government do not think that it will be in the interests of India to fix a new gold ratio for the rupee forthwith, at a time when countries like Holland, Switzerland and South Africa regard a return to

the gold standard in their own case as a somewhat rash experiment until they are more certain of what will happen to sterling. The satisfactory outcome of the London Conference on Reparations undoubtedly gives hope that the moment for action will be accelerated, but it has not yet arrived. When at last the time comes it will be necessary that the Government should be in a position to make the rate decided upon fully effective, and that there should be means for supporting the exchange if it threatens to fall below the new statutory rate—a point which is not provided for in the Bills of which the Honourable Member has given notice. Moreover, before action can be taken very careful consideration must be given to the question whether a rate of 1s. 4d. gold or some higher rate is more likely beneficial to India, regard being had to the interest of the consumer and the tax-payer as well as the other interests concerned. The Government are not in a position to fix the date when they expect themselves to be in a position to introduce legislation for altering the existing statutory ratio. Until that time comes, they are not prepared to support or to give facilities to legislation on the subject introduced by a non-official Member. The question of appointing a Committee to consider and advise on currency policy before action is finally taken is one to which the Government have given, and will give, careful consideration. They are not, however, prepared to make any announcement on the subject at present.

(c) I have left to the last the question of stringency in the money market. Until the economic disturbances caused by the war when India's currency was greatly expanded, have receded further into the background and until the new savings annually available for capital investment in India become more nearly equal to the demand some stringency is probably unavoidable during the busy season in India. A rise in the bank rate may exercise a salutary check on speculation, but a very high rate long continued must hamper legitimate trade. I have already pointed out that a ratio of 1s. 4d. gold would not in any way have relieved the stringency during the last busy season whereas the Government were able, by issuing currency notes to a total of 12 crores against sterling in London, to provide material relief over and above the relief afforded by the emergency currency legislation. The Government recognise that, quite apart from the natural affection for cheap money which is

always to be found in certain portions of any business community, there is serious disquietude at present in India in regard to the tightness of money and its possible effects during the coming busy season. The Government have already announced certain relaxations in the rules regarding the issue of emergency currency. Apart from this they have every intention of using to the fullest extent necessary their powers to issue currency against purchases of sterling. But the Government are confident that by the free use of the powers available to them under existing conditions they will be in a better position to provide suitable relief for undue stringency during the coming winter than if they were to proceed immediately and, as they believe, hastily to alter the statutory ratio of the rupee.

Notice of motion to introduce the same Bills at the January (1925) session of the Legislature was given by Sir Purshotamdas Thakurdas early in January 1925 and it is understood that the necessary sanction has now been accorded by the Governor-General.

The question was also discussed at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta on 15th and 16th December 1924, when the following resolution was adopted unanimously, on the motion of the Bengal Chamber :—

" This Association considers that the present arrangements for the supply of currency in India are inadequate and urges the Government of India to take steps to provide for such permanent increase as may be necessary to meet the requirements of the country."

RECALL OF NICKEL EIGHT ANNA PIECES.

A notice was issued during July 1924 calling in all *nickel* eight anna coins with effect from the 1st October 1924, after which date they ceased to be legal tender. Presentation at Government treasuries, however, will be accepted until the

30th September 1925 and thereafter they will be received only at the Currency Offices at Bombay, Calcutta, Madras, Rangoon, Lahore, Cawnpore and Karachi, without limit of time.

AMENDMENT OF CURRENCY NOTES REFUND RULES.

At the end of the year the Chamber received notice that the Currency Notes Refund Rules, 1921, had been amended by the omission of the words " and unless the number of the note is identified on it by the enquiring officer " from Rule 7 which, before this amendment, read :—

" Claims to the value of a mutilated note of a denomination not exceeding ten rupees shall be rejected, unless the portion presented is in the opinion of the enquiring officer clearly more than half of the note, and unless the number of the note is identified on it by the enquiring officer: provided that, if the note has been joined, the claim shall be rejected, unless the enquiring officer is satisfied that each portion is part of the same note. "

PROPOSED ELIMINATION OF PIES IN BANKING TRANSACTIONS.

At the 5th annual general meeting of the Associated Chambers of Commerce of India and Ceylon held on the 4th December 1923, the following resolution was adopted :—

> " That in the opinion of this Association legislation to permit of the elimination of pies from all banking transactions in India should be considered by the Government of India "

A copy of the resolution was in due course passed on to the Government of India, who, in acknowledging receipt of it, stated that they were in full sympathy with the object in

view. They did not however consider it advisable for Government to introduce legislation on this subject in advance of public opinion, and suggested that should the Association desire to pursue the subject of legislation it might be possible for the Association to arrange for the introduction of a Bill into the legislature by a private member, which if circulated for opinions would focus attention on the subject.

In submitting to this Chamber a copy of the above letter from the Government of India, the Associated Chambers enquired whether the Chamber had any views to put forward on the proposal. The Committee replied that they were in favour of the proposal, and suggested that the President, in the event of the other Chambers being of the same opinion, should draft a Bill and circulate it to all members of the Association for criticism before its introduction at an early session of the Legislative Assembly.

The Committee afterwards received a further letter on this subject from the Associated Chambers, who submitted a draft Bill that had been framed by the Association's solicitors. The solicitors were of opinion that the simplest way of obtaining the object in view would be to insert in the Indian Negotiable Instruments Act a new section providing for the elimination of pies from cheques, bills of exchange and other negotiable instruments. The Bill had accordingly been drawn up on those lines.

The President had examined the Bill and had shown it to the Finance Sub-Committee of the Bengal Chamber of Commerce, and he found that the Calcutta Exchange Banks were opposed to the whole idea of the proposed legislation, and that merchants in Calcutta were also more or less of the same way of thinking. In these circumstances it appeared to him to be desirable to consult the Bombay and Karachi

Chambers before going any further in the matter, for it occurred to him that the proposal might also be objected to by the Exchange Banks in Bombay and Karachi; and should that be the case it might be advisable, he thought, for the Chambers of the Association to be given an opportunity of considering the proposal again before they decided to have a Bill introduced in the Assembly, for it might be undesirable to proceed with the legislation in the face of opposition from the banks, who were the principal bodies interested.

The Committee accordingly took the opportunity of inviting a further expression of the views of the Associated Exchange Banks, Bombay, on the proposal in the light of these remarks.

The Associated Exchange Banks' views were generally to the effect that any measure which was likely in any way to discourage the people of the country from availing themselves of the banking facilities provided in up-country centres was undesirable, and they maintained that the legislation under consideration was likely to have such an effect, for, if the small man was to be enabled to bank his money and draw upon it by means of cheques, the smallest unit of currency could scarcely be dispensed with. They also pointed out the difference between the conditions obtaining in the United Kingdom and India in this respect, and generally they considered that while no good case had been made out, in the present stage of the country's development, for the elimination of pies from banking transactions, many cogent reasons could be urged for their retention, at any rate until banking facilities had been extended and made more use of.

The Committee, after careful consideration of the arguments advanced by the banks, in which they admitted there was

considerable force, were of opinion that the main object underlying the Chamber's support to the resolution adopted at the Associated Chambers' meeting in December last had been achieved, in that the proposal had been carefully examined by the interests concerned and the difficulties in the way of the proposed legislation had for the first time been clearly and concisely stated. In these circumstances the Committee replied to the Associated Chambers that their opinion was that the Chambers should certainly be given an opportunity of reviewing the case for and against the proposal in the light of the information available, as was presumably the original intention, and that no further action should be taken in the matter of the proposed Bill until the result of such a reference had been ascertained.

FLOW OF CAPITAL INTO INDIA FROM EXTERNAL SOURCES.

The Select Committee appointed to consider and report on the Steel Industries Protection Bill, in paragraph 5 of their report, stated that they had discussed, without prejudice to its admissibility in connection with that particular Bill, the question of the advisability of restricting the benefits of the protection which the Bill was designed to afford to the companies or firms having a certain minimum proportion of Indian capital and a definite Indian element in their management. The majority were not prepared to recommend the insertion in that Bill of any definite provisions of that nature, but the majority of the non-official members at the same time inclined to the opinion that the possibility should be seriously considered at an early date of securing for Indian capital a substantial share in industries benefiting by State assistance. This attitude was generally in accord with the views of the Indian

Fiscal Commission who discussed the question of the employment of foreign capital in State-aided industries at some length in Chapters XV and V of their Majority and Minority reports, respectively.

During the subsequent debate in the Assembly on the Bill as amended by the Select Committee a determined attempt was made by several members of the Swarajist party to incorporate in the Bill provisions on the lines of paragraph 292 of the Fiscal Commission's Report and the statement of policy made by the Hon'ble Mr. Chatterjee on the 2nd March 1922 which is cited in the paragraph in question. Finally, as a result of informal negotiations, Government agreed to accept an amendment moved by Pandit Motilal Nehru in consequence of which a new clause, which ultimately became section 5 of the Act, was inserted.

Section 5 reads :—

" 5. *Conditions qualifying for bounties.*—Notwithstanding anything contained in Section 3 or Section 4, no bounty in respect of steel rails, fish plates or wagons shall be payable to or on behalf of any company, firm or other person not already engaged at the commencement of this Act in the business of manufacturing any one or other of such articles, unless such company, firm or person provides facilities to the satisfaction of the Governor General in Council for the technical training of Indians in the manufacturing process involved in the business and, in the case of a company, unless—

(*a*) it has been formed and registered under the Indian Companies Act, 1913 ; and

(*b*) it has a share capital the amount of which is expressed in the memorandum of association in rupees ; and

(*c*) such proportion of the Directors, as the Governor General in Council has by general or by special order prescribed in this behalf, consists of Indians. "

At the same time the leader of the Swaraj party made it clear that the amendment was conditional on an assurance by Government that an *ad hoc* Committee elected by the Assembly (the Council of State, at the instance of the Hon'ble Sir Arthur Froom, subsequently asserted its right to, and secured, representation on the Committee) would be appointed to examine the whole question. This assurance was given by the Hon'ble Sir Charles Innes in the following terms :—

"In order to meet the House half-way I am prepared to accept the amendment of which the Hon'ble Pandit Motilal Nehru has given notice and I hope the House will observe that this amendment honours strictly the obligation laid upon Government by the statement of Mr. Chatterjee. I am aware that there are sections in the House which would like to go further and which would like to incorporate in the Bill specific provisions regarding the proportion of Indian capital or specific restrictions upon the proportion of foreign capital. I am prepared to take up separately the examination of questions of that kind and in that examination I am prepared to associate with the Government a Committee of the Legislature appointed *ad hoc* for the purpose. But that is as far as I can go in regard to that matter, and I hope the House will recognise that the Government, in agreeing to accept Pandit Motilal Nehru's amendment, have tried to meet them half-way in a very difficult matter."

In accordance with the above promise the Government of India appointed the following Committee " to consider the question of the flow of capital into India from external sources " :—

The Honourable Sir Basil Blackett, K.C.B., Chairman.
The Honourable Sir Charles Innes, K.C.S.I., C.I.E., I.C.S.

The Honourable Mr. J. W. A. Bell.	Elected by the Council of State.
The Honourable Mr. G. A. Natesan.	
The Honourable Dr. Dwarkanath Mitter.	
Mr. W. S. J. Willson, M.L.A.	Elected by the Legislative Assembly.
Sir P. S. Sivaswamy Iyer, K.C.S.I., C.I.E., M.L.A.	
Pandit Madan Mohan Malaviya, M.L.A.	
Mr. Vithalbhai Javerbhai Patel, M.L.A.	

This Committee in November 1924 issued the following questionnaire :—

Forms of Capital.

1. What are the different forms in which external capital enters India ?

Encouragement.

2. In which of these cases is the entry either unobjectionable or necessary in the interest of India generally and of Indian industries in particular ?

3. Is it necessary to encourage the entry of any particular variety?

4. If so, what steps should be taken in this direction and to what extent is capital likely to be forthcoming as the result of such steps ?

Replacement.

5. How far is it possible to replace external by internal capital ?

6. What measures are necessary for the—

(1) greater attraction of indigenous capital for industrial purposes, and

(2) development of banking organisation and credit facilities in India ?

Restrictions.

7. What are the forms of external capital the entry of which objectionable ?

8. What are the objections in each such case ?

9. What restrictions can and should be imposed in each such case ?

10. What would be the effect of any such restriction on the—

(1) industries and development of the country generally,

(2) loan policy of Governments and local bodies, and

(3) holders of investments ?

Differentiation.

11. Is it necessary to differentiate in any respect and, if so, how would you differentiate between :—

(1) British and foreign capital, and

(2) Capital from foreign countries which exercise such discrimination and from those which do not ?

Practice elsewhere.

12. What is the practice in other countries (especially in the British Dominions) in the matter of encouraging or restricting the flow of foreign capital ?

The Committee of the Chamber have referred the whole question to a Sub-Committee consisting of the President Captain Sir Victor Sassoon, Bart., and Mr. W. P. G. Taggart who at the time of writing this report, have the matter under consideration.

GOVERNMENT COMPETITION WITH PRIVATE ENTERPRISE.

(*See Report* 1923, *Vol. I, page* 17).

In the Annual Report for 1923 will be found a reference to the action that was taken during that year in regard to Government competition with private enterprise. At the annual general meeting of the Association held in Bombay in December of that year the following resolution was unanimously adopted :—

"This Association reiterates the request put forward at the last annual general meeting of the Association that Government should declare its policy in regard to public trading by Imperial and local Government institutions and assure the Association that it is contrary to the policy of Government to compete with private enterprise."

This resolution was transmitted to the Department of Industries and Labour by the Associated Chambers, who subsequently forwarded to the Committee for their consideration a copy of the reply from Government.

Government remarked that a resolution of a similar character was adopted by the Associated Chambers at their meeting held on the 8th and 9th January 1923, and in connection with that resolution a clear enunciation of the policy of the Central Government in this matter and a definition of the principles which regulate the manufacture of articles in the factories under their control was made in a letter from the Department to the Associated Chambers. The Government of India were unable, they said, to add anything further on the general question of policy to the statement made in that letter and they were satisfied that the conditions already imposed were sufficient to ensure that these factories were conducted in such a way as to interfere as little as possible with private enterprise.

In the course of the discussion which preceded the adoption of the resolution reference was made *inter alia* to competition with private enterprise on the part of the Government Harness and Saddlery Factory at Cawnpore. As regards this factory Government stated that a complaint was received by the Government of India from the British India Corporation and was fully dealt with in correspondence with the Corporation. As a result, action in a certain direction had been taken by the Government of India of which the Directors of the Corporation had expressed their appreciation.

The mover of the resolution under discussion in the course of his opening speech expressed a desire for fuller information in regard to the method of cost accounting employed in the Ordnance Factories. In regard to this point Government

supplied the following details for the information of the Associated Chambers. The overhead charges for which allowance was made included (*a*) interest on capital expenditure, (*b*) depreciation, and (*c*) pensionary charges. No allowance was made for insurance, as Government did not insure their property. Hitherto import duty had not been included, since stores imported by Government for their own use had not in the past been liable to import duty. The law had recently been amended in this respect, and from the 1st April 1924 the value of materials as entered in the cost accounts would allow for import duty. The amounts shown as salaries of the superior staff were the actual amounts paid to these officers and not merely the extra departmental allowances attaching to the posts.

In the course of the discussion on the resolution the question was raised whether Provincial Governments were bound to conform to any orders passed by the Central Government in the matter of the policy to be adopted in regard to competition with private enterprise. The Rules made under the Government of India Act give power, Government stated, to control the development of industries and the purchase and provision of stores for their own use to the governments of the Governor's Provinces, with the sole exception that the purchase of imported stores is subject to any rules which may be made by the Secretary of State in Council. Provincial Governments are, therefore, entirely responsible for the manner in which institutions or factories under their control are conducted. It is open to the Central Government, however, to indicate what policy they consider should be adopted in such matters, and in regard to the conduct of Government factories they stated their views in a letter which they addressed to local Governments on the subject of the recommendations of the Stores Purchase Committee. The policy which

they there recommended was that the manufacture of articles obtainable from private producers should not be undertaken in Government factories unless special military considerations or other special reasons rendered manufacture by Government necessary or desirable. Again, in the matter of jail manufactures, the Government of India in their Resolution No. F-6-Jails, dated the 19th December 1922, laid down the principles which should govern the use of power-driven machinery in jails in order to avoid unnecessary interference with private enterprise. The Government of India accordingly suggested that any representation which the Associated Chambers might wish to make in respect of any factory or institution under provincial control might be addressed to the government of the province concerned.

The President of the Associated Chambers stated that after carefully considering this communication and the previous correspondence exchanged with the Government of India in the middle of 1923, he did not see that any further useful action could be taken by the Associated Chambers at that moment. He had, however, no doubt that all the Chambers interested would keep the matter in mind, and would bring to notice any case in which there was reason to believe that private enterprise was being interfered with. The remarks in the letter, with reference to the control of provincial factories by provincial Governments, would no doubt be borne in mind by the Chambers in this connection.

The Committee of the Chamber were also of the President's view that no further action could usefully be taken by the Associated Chambers at that juncture.

Towards the end of the year the attention of the Committee of the Chamber was invited by a member to an alleged

case of Government competition with private enterprise which had occurred in connection with the sale of sulphuric acid by a Government cordite factory in the Madras Presidency. It was understood, however, that the Madras Chamber were already in correspondence with the Government of India on the subject and the Committee advised the member concerned that they were prepared to support the Madras Chamber's representation as soon as they were in possession of the necessary evidence, including the reply received from the factory in question. As no further reference has been made to the Committee on the subject it is presumed that a satisfactory settlement has been reached.

TAXATION ENQUIRY COMMITTEE.

The Government of India, in a resolution dated 26th May, 1924, stated that the question of instituting a scientific enquiry into the system of Indian taxation had recently attracted considerable attention in this country and had been discussed on more than one occasion in the Indian legislature.

The Government of India had consequently decided to appoint a Committee to make such an enquiry. Government pointed out that the motive for the appointment of the Committee was not any need for meeting additional expenditure or any intention to increase the total amount raised by taxation in India. The necessity for the enquiry arose largely from the effect produced by the war on the general level of prices and of expenditure and consequently on the incidence of taxation in its existing forms. The problems arising therefrom were common to many countries but in India the changes which had been made since the war in the relations between

the central and the provincial Governments, and the development of self-government furnished special reasons for a study of the subjects of taxation in general and for the examination of alternative sources from which to raise the money to meet the expenditure necessarily incurred by the various taxing authorities at the present time. The increasing pressure for a more drastic regulation of the liquor traffic, in particular, made the study of alternative sources of taxation imperative while the modifications in the existing system of taxation, which might be expected to result from action taken on the recommendations of the Indian Fiscal Commission and the Tariff Board, would disturb the distribution and affect the real burden of taxation borne by the people of India.

The Committee consisted of Sir Charles Todhunter, K.C.S.I., I.C.S., Chairman; Sir Percy Thompson, K.B.E., Sir Bijay Chand Mahatab, G.C.I.E., K.C.S.I., I.O.M., Maharajadhiraja Bahadur of Burdwan, Dr. R. P. Paranjpye, Professor, Fergusson College, Poona, Members; and Mr. W. B. Brett, I.C.S., Secretary.

The following were the terms of reference to the Committee :—

(1) To examine the manner in which the burden of taxation is distributed at present between the different classes of the population.

(2) To consider whether the whole scheme of taxation—Central, Provincial and Local—is equitable and in accordance with economic principles and, if not, in what respects it is defective.

(3) To report on the suitability of alternative sources of taxation.

(4) To advise as to the machinery required for the imposition, assessment and collection of taxes, old and new.

(5) To prepare rough estimates of the financial effects of the proposals.

(6) To include in the enquiry consideration of the land revenue only so far as is necessary for a comprehensive survey of existing conditions.

It will be observed that the Committee will have no concern with expenditure nor will it be part of their function to examine the adequacy of the resources of different governing bodies. Their concern will be primarily with the burden imposed on classes of the population without regard to territorial limits. The estimates they will frame will be designed to illustrate methods of easing the burden where it is too heavy and of increasing it where it is too light. They will indicate the theoretically correct distribution of taxes between Imperial, Provincial and Local authorities and the most efficient machinery for collection, whether it follows the same lines of division or not. It will thus be no part of the duties of the Committee to consider the equity of the Meston award.

Similarly, as regards land revenue, the Committee will not be required to make suggestions regarding systems of settlement. But it will be within the scope of the enquiry to study the incidence of the land revenue (including water rates) and to point out any defects from the point of view of the canons of taxation or any difficulties in readjustment of the burden of taxation.

It also will be within the terms of reference to the Committee to institute such an enquiry into the economic condition of the people as the Committee may consider necessary for its purpose and to report on the adequacy of the material already available, making suggestions as to the best manner in which it may be supplemented and the most suitable agency for a wider economic enquiry. A Resolution on the subject of a wider enquiry into the economic condition of the people of India was in fact moved by the Hon'ble Mr. Phiroze C.

Sethna in the Council of State on the 4th February 1924 and adopted in the following form :—

" That this Council recommends to the Governor-General in Council that the Local Governments may be consulted with regard to the desirability of undertaking an inquiry into the general economic conditions of British India and whether they are prepared to support the proposal to appoint a Committee and to co-operate in its labours if appointed."

The Government of India considered that the present enquiry was likely to provide material of much value for any enquiry which might subsequently be made into the wider aspect of the Indian economic position.

In December 1924, the Taxation Enquiry Committee issued a lengthy questionnaire, together with several answers giving facts and opinions in connection with the questions, which, at the time of writing this report, are under the consideration of the Committee of the Chamber.

CONSTITUTION OF CENTRAL BOARD OF REVENUE.

During the February session of the Legislative Assembly a Bill was introduced and passed providing for the constitution of a Central Board of Revenue and amending certain enactments for the purpose of conferring powers and imposing duties on the Board. From the Statement of Objects and Reasons attached to the Bill it appeared that the Indian Retrenchment Committee, 1922-23, recommended that, in order to free the Government of India Secretariat proper from the functions of detailed administrative control exercised by it in the past, the scope of the Board of Inland Revenue should be enlarged to include Customs, Salt, Opium and also

Excise and Stamps, so far as Central Government was concerned with these subjects.

The Government of India, with the approval of the Secretary of State, had decided to adopt this recommendation, and to constitute a Central Board of Revenue in which the Board of Inland Revenue created by the Indian Income-tax Act, 1922, would be merged.

The Bill was designed to provide for the constitution of such a Board on a statutory basis, to transfer to it the functions of the Board of Inland Revenue under the Income-tax Act, and also to appoint it as the Chief Customs Authority under the Sea Customs Act, 1878. The Bill further provided for the transfer to the Central Board of Revenue of most of the powers and duties assigned by the Sea Customs Act to local Governments. This centralization of the administration of the Customs Department was a natural consequence of the clearer delimitation under the Reforms Scheme of the respective spheres of the central and provincial Governments, and this concentration of authority in the hands of an administrative body in close touch with the Departments of the Government of India would render it possible to give the desired relief to the Secretariat.

The Bill reserved to the Governor-General in Council power to transfer to local Governments any of the functions of the new Chief Customs Authority, and this power would be exercised in regard to certain minor Customs Ports, and to the administration of the Cotton Duties Act, 1896, except where the working of that Act was in the hands of Customs Officers. Amendments of minor importance consequential upon the centralization of the Customs Department were also made in two other Acts by the Bill.

The Act came into force on the 1st April 1924, and the Collector of Customs, Bombay, on the 31st March addressed the Chamber and pointed out that, as a result of the enactment, the Bombay Custom House would, with effect from the 1st April 1924, cease to be subordinate to the Commissioner of Customs and Excise and to the Government of Bombay, and would be directly under the Central Board of Revenue instituted by the Governor-General in Council. The Collector of Customs, Bombay, would retain all his existing powers, and the administration of the Custom House would continue on the same lines as hitherto, but appeals from decisions of the Collector would lie to the Central Board of Revenue instead of to the Commissioner, and applications for revision under Section 191 of the Sea Customs Act would be made to the Governor-General in Council instead of to the Government of Bombay. Appeals from decisions of Assistant Collectors in charge of Departments would lie to the Collector as heretofore. Appeals to the Central Board of Revenue should be addressed to the Secretary of the Board at Delhi and Simla, and applications for revision to the Secretary to the Government of India, Finance Department. (*See Volume* II.)

THE INDIAN INCOME-TAX (AMENDMENT) BILL.

A Bill to amend the Indian Income-Tax Act of 1922 was introduced by the Government of India in the Legislative Assembly in the last cold weather session. By this measure certain amendments having reference to the provident funds of firms and companies were to be made in the Act. The intention of the amendments was to withhold from all provident insurance societies : (1) the concession at present allowed to them by Section 4 (3) (*iv*) of the Income-Tax Act, 1922,

namely, exemption from tax on the interest on securities held by such societies ; and (2) the concession allowed to them by Section 15 (1) of the Act, namely, exemption from tax on the subscriptions to such societies. These concessions were never allowed to private provident funds except, owing to an accidental circumstance, to funds in Bengal and Burma. In these two provinces the local Government issued notifications exempting from the provisions of the Provident Insurance Societies Act the provident funds of private firms and companies. When these exemptions were granted in 1913 by the Government of Burma, and in 1914 by the Government of Bengal they had no relation to the question of the liability of the funds to income-tax. It was not until the Income-Tax Act of 1918 was passed that the concessions specified above were extended to provident insurance societies whether coming within, or exempted from, the provisions of the Provident Insurance Societies Act, 1912. And the Government of India were not then aware that, in the two provinces named, private provident funds had been treated as provident insurance societies and exempted from the provisions of the Provident Insurance Societies Act.

The object of the amendments proposed by the Bill was to make the procedure uniform in all provinces by withdrawing the concessions in question from all provident insurance societies.

Two other points were dealt with in the Bill. There was no provision in the Income-Tax Act, 1922, for the assessment of a business, profession or vocation which was in existence at the commencement of the Act but on which no tax was charged under the provisions of the Income-Tax Act of 1918. This omission was rectified in the Bill. The Act of 1922 also laid down no period within which an assessee should apply to the

High Court for the issue of a mandamus under Section 63 (3) of the Act, with the result that applications were sometimes made several months after the Commissioner had refused to state the case to the High Court. The Bill, as originally drafted, prescribed a period of one month within which such applications should be made.

This Bill was referred to the Chamber by the Associated Chambers of Commerce of India and Ceylon to whom the Committee replied that while they regretted the Government's continued refusal to extend the Provident Funds Act to private funds they saw no reason why the Bill should be opposed, as in their opinion it merely removed opportunities for evasion of the law and did not affect the existing rights or the present practice regarding employers' contribution to provident funds.

The Bill was referred to a Select Committee who emphasized in their report that the amendments were not to be used for the purpose of taxing private provident funds. On this point they said: "We desire to make it clear that clause 2 (now 3) is not intended to be and should not be used for the purpose of directly taxing provident funds of private companies and firms which should continue to be immune from assessment to income-tax, otherwise than by deduction at the source of income from investments, and from assessment to super-tax altogether. We have received an assurance on behalf of Government that there is no intention of making any innovation in this respect."

In regard to the period within which an assessee should apply to the High Court for the issue of a mandamus under Section 66 (3) of the Act, the Select Committee increased this

period to six months and provided that the period should not commence to run until the assessee had received notice of the Commissioner's refusal to state a case.

The Bill as amended by the Select Committee was passed by the Legislative Assembly and Council of State and came into force on the 1st April 1924. (*See Volume* **II.**)

THE INDIAN INCOME-TAX ACT, 1922.

PROPOSED AMENDMENT OF SECTION 42 (1).

The Finance Department of the Government of India, towards the end of February 1924, informed the Chamber that in a recent decision it had been held by one of the High Courts (1) that Section 42 (1) of the Indian Income-tax Act, 1922, was a mere machinery section, not a charging section, that is, that it did not render any income chargeable that, but for the existence of the section, would not be chargeable; (2) that the section could only be applied where a person resident in British India actually received income on behalf of a non-resident, and merely indicated how the tax could be recovered in such cases; and (3) that the expression "business connection" was very vague and could not be held to cover anything which would not be covered by the word "business" used in Section 6 which was regarded by the High Court as the only charging section in the Act. The Government of India added that the decision actually had reference to the Act of 1918, but Section 5 of that Act was practically the same as Section 6 of the Act of 1922, and Section 33 (1) of the Act of 1918 was identical with Section 42 (1) of the Act of 1922. Virtually, therefore, the decision interpreted the latter section.

The interpretation placed by the High Court on the section very gravely diminished, if it did not altogether destroy, its utility. In the case in question the assessee company was a branch of, or a firm subsidiary to a firm on the Continent. In such cases it was possible for the parent and the subsidiary firms so to adjust their accounts and so to arrange their transactions that no profits should ostensibly accrue or arise or be received in British India. Government asserted that it was to enable the assessment of non-resident firms on a reasonable profit arising out of transactions in British India conducted through a subsidiary firm, agent, etc., that this section was enacted. The expression "business connection" was intentionally chosen to make the scope of the section as wide as possible, so that it might apply to cases in which courts of law might hold that the foreign firm was not actually conducting "business" in British India, though practically the foreign firm was competing with resident firms. Detailed instructions had, it was stated, been issued as to the different classes of cases to which the section should not be applied. In order to give effect to the intentions of the Legislature it was proposed to amend Section 42 (1) so as to run more or less as follows :—

"In the case of any person residing out of British India, all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any agent, agency, subsidiary firm, branch or other business connection in British India, or through or from any property in British India, shall, notwithstanding that such profits or gains are not actually received in British India, be deemed to be income accruing or arising within British India within the meaning of sub-section (1) of Section 4, and shall be chargeable to income-tax under the head "Business" or under the head Property," as the case may be, in the name of the agent of any such person, and such agent shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax."

Section 42 (1) as it stands at the moment reads as follows:—

"In the case of any person residing out of British India, all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection or property in British India shall be deemed to be income accruing or arising within British India, and shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax:

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person, which are, or may at any time, come, within British India."

The views of the Chamber were asked on the Government of India's proposals.

The Committee replied that, provided the object of the amendment was only to give effect to the intentions of the Legislature and no departure from either the spirit or the letter of the detailed instructions which had been issued as to the different classes of cases to which the section should or should not be applied was either intended or contemplated, they had no objection to Section 42 (1)of the Act being amended on the lines indicated.

The Committee added however that they would be glad to receive a formal assurance from the Government of India that the position was as described above and that the attention of the income-tax authorities in each province would be drawn to the necessity for careful and strict adherence to the provisions of paragraphs 82 and 82-A of the Notes and Instructions contained in the Income-tax Manual. At a later date Government gave the Committee this assurance.

INCOME-TAX RULES.

AMENDMENT OF RULES 16 & 17.

The following Notification No. 443-I. T. was issued by the Board of Inland Revenue on the 17th of March 1924 and is re-printed below for purposes of record :—

"In exercise of the powers conferred by Section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Board of Inland Revenue is pleased to direct that the following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (3) of the said section namely :—

"In rules 16 and 17 of the said rules *for* the word and figures Rs. 1,600, wherever they occur, the word and figures Rs. 2,000 shall be *substituted*.."

The effect of the above amendment was that employers in submitting the yearly return of persons who had received salaries from them during the year are required to include in such return only those who were receiving income on the 31st March at the rate of not less than Rs. 2,000 per annum or had received during the year ended on that date not less than Rs. 2,000 in respect of salaries, etc., *i.e.*, only those who were drawing the minimum yearly income liable to income-tax would be included in the return. Hitherto the names of all those whose salaries were not less than Rs. 1,600 per annum had to be included.

INCOME-TAX RULES.

DIVIDEND CERTIFICATES.

The Member, Central Board of Revenue, Government of India, towards the end of March, 1924, requested the Chamber to bring to the notice of members the following points in

connection with the issue of certificates prescribed by section 20 of the Income-tax Act, 1922 :—

(1) That the statutory form of certificate of deduction of income-tax prescribed by rule 14 of the Indian Income-tax rules, 1922, should invariably be used.

(2) That it was desirable that certificates should be printed on the same sheet of paper as the actual warrant with a line of perforation to permit its being detached.

(3) That certificates might also be machine-numbered with advantage.

(4) That it was desirable that the practice adopted by certain Companies of attaching red slips to the certificates, drawing the attention of the recipient to the need for their careful preservation for a year or two should be generally followed.

A copy of the letter from the Member, Central Board of Revenue, was circulated to members. Subsequently however a further letter was received from the Member, Central Board of Revenue, partially modifying these instructions as follows :—

" (1) As regards suggestions (2) and (3) in the letter quoted above, it had been represented that in some cases in which banks collected dividends on behalf of their constituents, it would not be possible to comply with the instructions that certificates granted under Section 20 of the Income-tax Act, 1922, should be on the same

sheet of paper as the actual warrant. In such cases, the Government of India understood that the companies sent the banks a consolidated dividend warrant for all the dividends due in respect of the block of shares for which the bank was acting and at the same time issued separate certificates for the shareholders by whom the shares were owned; it was accordingly suggested that as an alternative to the procedure of issuing the certificate as part of the warrant the dividend warrants should be machine numbered and all certificates granted under Section 20 of the Act relating to a particular dividend should bear the same number as the corresponding warrant so as to make it clear to which warrant each certificate relates. Thus, when certificates are issued to a bank for, say twenty constituents relating to a dividend covered by warrant No. 1, the certificates should be numbered by hand 1/1, 1/2, 1/3 to 1/20.

(2) As an alternative to suggestion (4) the Board recommended the practice of printing in red ink on the face of the certificate a caution that the recipients should preserve it carefully for a year or two.

(3) It was also suggested that it was desirable to print on the certificate a note to the effect that shareholders in India might claim refund of tax under Section 48 (*i*) of the Act in respect of the dividends if their personal rate was less than the maximum." This letter also was inculcated to members.

REFUND OF INDIAN INCOME-TAX TO RESIDENTS IN THE UNITED KINGDOM.

(*See Report* 1923, *Vol. I, page* 91.)

The following Notification, dated the 28th April 1924, was received from the Central Board of Revenue, Government of India, and is reprinted below for purposes of record :—

The Central Board of Revenue have had under consideration for some time past the question of simplifying the procedure for dealing with claims for refund of income-tax under Section 48 of the Indian Income-tax Act 1922, from residents in England. At present under rule 39 of the Indian Income-tax Rules, 1922, applications for the refund of tax when the applicant is not resident in India are to be made—

(*i*) to the Income-tax Officer of the district or area in which he was last charged to Indian Income-tax when so resident, or

(*ii*) if he has never been so resident, to the Income-tax Officer of the district, or area where the income-tax for the refund of which application is made was deducted.

It sometimes happens that claimants for refund resident in the United Kingdom including the Irish Free State derive their Indian income in three or four different provinces and have thus to submit applications for refund to three or four Income-tax Officers and each such application has to be accompanied by a return of the total income of the applicant in British India. This arrangement is inconvenient and cumbrous. The Board has accordingly arranged that all such claims will in future be dealt with by the High Commissioner for India. The following instructions are published for general information :—

1. All persons resident in the United Kingdom including the Irish Free State should submit applications for refund to the High Commissioner for India, under Section 48 of

the Indian Income-tax Act, 1922. Persons who are generally resident in India and are only temporarily in the United Kingdom including the Irish Free State will not be treated as persons resident in the United Kingdom including the Irish Free State for the purposes of these instructions.

2. The applications for refund should be in the form prescribed by rule 36 of the Indian Income-tax Rules, 1922, and should as prescribed by rules 37 and 38 of the Rules, be accompanied by—

(*i*) a return of the total income of the applicant in British India in the form prescribed by Section 22 of the Indian Income-tax Act, and

(*ii*) certificates prescribed by rules 13 and 14 under Section 18 (9) or Section 20 of the Act in respect of interest on securities or dividends from companies.

3. The rate at which refund will be granted to the applicant will be the difference between the rate applicable to the claimant's total income and the maximum rate of income-tax fixed by the Indian Finance Act for the year in which the dividend was declared or the interest on securities was drawn.

4. In order to guard against the possibility of double refunds the High Commissioner for India will after paying the refund send a list of such refunds to the Central Board of Revenue.

5. All certificates prescribed by Section 18 (9) and 20 of the Act which are presented by applicants with claims for refund of tax to the High Commissioner for India in England will be duly cancelled.

This arrangement will come into force from the 1st June 1924.

INCOME-TAX.

ANTICIPATORY CERTIFICATES OF EXEMPTION.

The notification reprinted below was issued in August 1923 by the Government of India, Central Board of Revenue :—

Under the instructions contained in sub-para. 5 of paragraph 57 on page 100 of the Income-tax Manual, as revised by Correction list No. 14, anticipatory certificates are at present granted by Income-tax Officers, authorising the person paying the interest on Government securities to make no deduction of tax or to deduct tax at a lower rate than the maximum. The Board has now decided that the concession referred to should apply not only in the case of Government securities but to all securities or debentures whether issued by Government, local authorities or by companies. It is requested that necessary instructions may be issued to the Income-tax Officers accordingly.

A correction slip to the Manual will be issued in due course.

The anticipatory certificates mentioned in the notification are those issued by Income-tax Officers in respect of incomes that are exempt from taxation (*e.g.*, incomes less than Rs. 2,000 per annum, incomes of charitable trusts or other associations exempt under Section 4 (3) of the Income-tax Act) or that are liable to taxation at a rate lower than the maximum ; certificates are given in this latter case when the Income-tax Officer is satisfied that the income of a holder of securities while liable to tax is not likely to fluctuate so widely as to alter the rate of taxation appropriate to the total income.

These certificates remain in force until they are cancelled by the Income-tax authorities and are not required to be renewed annually. It occurred to the

Committee that it might therefore be possible for unscrupulous holders, who had failed to return their certificates for cancellation, to continue to produce them to the company, which would necessarily have to continue to pay the dividends without deduction of tax, in the terms of the certificate. The Committee suggested to the Commissioner of Income-tax that an obvious way of overcoming this difficulty was for his office to notify the cancellation of a certificate not only to the holder but also to the company concerned; but it was not clear from the Income-tax manual whether that was intended. The Commissioner replied that instructions to that effect had not been issued but that Income-tax officers would be so instructed; and he thanked the Committee for drawing his attention to this possibility of misusing the certificates.

ASSESSMENT FOR SUPER-TAX OF PARTNERS OF REGISTERED FIRMS.

During the month of June 1924 the Committee received from the Finance Department of the Government of India a letter asking them to state their preference for one of two alternative proposals which were put forward to remove an anomaly that had been created by a decision of the Bombay High Court in connection with the assessment for super-tax of the partners in a registered firm where there had been a change in the respective shares of the partners or in the personnel of the firm.

In a recent case before the Bombay High Court the Commissioner of Income-tax, Bombay, made a reference, under Section 66 (2) of the Act, in respect of the assessment to super-tax of a partner in a registered firm. During the year

ended 30th September 1921 this partner's share in the profits of the partnership was three-sixteenths. At the time of the assessment for the year 1922-23 (6th December 1922) the constitution of the firm had changed, and the partner's share had become three-eighths. The Commissioner of Income-tax had decided that because, at the time of the assessment for the year 1922-23, the partner's share was three-eighths, he was liable to be assessed to super-tax on three-eights of the profits of the firm for the year ended 30th September 1921 although for that year his share was only three-sixteenths. The Bombay High Court dissented from this view. The Judges said that, in their opinion, the actual share held by the partner in question in the year 1922-23 had nothing whatever to do with the assessment for super-tax for that particular year, seeing that the assessment could only be based on his total income for the previous year, which total income would only include the profits actually received by him for the year ended 30th September 1921 according to the share he then had in the firm.

The practice hitherto followed by the Income-tax Department in the above connection had thus been declared to be illegal and, as the Government of India had decided not to appeal against the decision, the views of the Committee were invited on the question of what amendment of the Indian Income-tax Act, 1922, was necessitated thereby. The Committee understood that the procedure hitherto followed was based on Section 26 of the Act, which provided that the assessment, in the circumstances cited, " . . . . . shall be made on the firm as constituted . . . . . at the time of the making of the assessment " and that each partner was assessed with reference to that share of the profits to which he was entitled

in the year in which the assessment was made even though he might have only actually succeeded to the partnership in that year. This procedure is further explained in paragraph 70 of the Income-Tax Manual, namely :—

For example, if A happens to be a member of a firm when an assessment is made in the year 1922-23, even if A has newly succeeded to the partnership just before the assessment is made, he is deemed, both for the purposes of income-tax and super-tax, to have received out of the profits of the year 1921-22 (which are the profits assessable in the year 1922-23) the share to which he would have been entitled had his share in the registered firm been the same as it was in 1922-23 when the assessment was made.

But, as explained above, the Bombay High Court held that under the Income-tax Act this practice was wrong and that each partner ought to be assessed on the share to which he was entitled in the year in which the profits on which the assessment was made were earned, and the result of this decision was that, owing to the absence of any provision in the Act for the collection of the super-tax due by a partner in a registered firm who has retired and left the country, the Income-tax Department had no means of recovering the amount due in such circumstances.

Having regard to the position as thus set forth, the Committee were asked specifically to state whether they would prefer :—

(*a*) an amendment legalising the practice followed hitherto,

or

(*b*) an amendment providing for the recovery of the super-tax on the shares of retiring and absent partner from the remaining partners.

They were also invited to express their opinion on a proposal to insert in Section 57 (1) of the Act a provision in regard to the recovery of the super-tax in cases where there was no resident partner.

The majority of the Committee were very strongly in favour of legislation being enacted which would legalise the practice followed hitherto, for they felt that under the existing arrangement whereby income-tax and super-tax were collected in advance, it would provide the fairest method whereby Government would receive the full amount of the tax to which it was entitled. Moreover, under such an arrangement, the necessity for the determination of some basis on which the tax should be collected being obvious, it appeared to the majority of the Committee that an assessment based on the previous year's profits divided amongst the partners of a registered firm proportionately to the shares which the partners held in the current income-tax year, or year of assessment, was a reasonable one from the point of view both of Government and of the payers of the tax, provided that the system was clearly understood by both parties.

The Committee carefully considered the alternative proposal but it did not appear to them in any way to provide a satisfactory solution of the difficulty. In the first place they pointed out that such a procedure would presumably result in one or more of the remaining partners being brought on to a higher scale of super-tax, as the Committee assumed that the *modus operandi* would be to divide the retired partner's share amongst the remaining partners, for assessment purposes, and not merely to make the latter responsible for the payment of the retired partner's share. The hardship which would be inflicted upon the remaining

partners by the adoption of such a course required no emphasis. If, on the other hand, the intention of the suggested alternative was merely to make the present partners responsible for the payment of the retired partner's share, the Committee considered that it would amount to an admission that the necessity of collecting income-tax in advance did not exist and they stated that they would view with the greatest possible disfavour any reversion to the previous system of collection or any other arrangement which might entail the reintroduction of the adjustment system.

As already stated, Government had decided not to appeal against the decision of the High Court and in view of the delay and of the dubity of the appeal being sustained, the Committee concurred with Government's action in not appealing. It was therefore the opinion of the majority of the Committee that the necessary legislation should take the form of the insertion of a proviso to Section 56 of the Act, reading somewhat as follows :—

"Provided that the sum total of the individual assessments for super-tax of the partners of a registered firm must be the same as the total sum assessable for income-tax payable by the registered firm as a firm, in so far as those partners' returns are affected by the firm's profits, such individual assessments for super-tax to be in the proportions in which the partners in the firm will share profits in the actual year of assessment."

The Committee were unanimously of opinion, in regard to the second question, that in the case of non-resident partners the demand notices should be sent to the manager or other person holding powers to sign cheques and generally conduct the business of the firm. Should the manager or other accredited representative refuse to pay, from which

action it would be evident that the non-resident partners were dishonestly seeking to evade payment, steps could and should be taken to treat the firm as unregistered and to levy tax accordingly.

The question of the correct method of assessing a newly joined partner who in the previous year was a salaried employee of the same firm, or of a different firm, and was assessed by deduction at source on his salary, was discussed informally with Mr. A. R. L. Tottenham, I.C.S., First Member, Central Board of Revenue, when he visited the Chamber in August 1924, and Mr. Tottenham explained that if on further examination the point proved to be of sufficient importance it would form the subject of a separate reference to the Chamber at a later date.

AVOIDANCE OF INCOME-TAX AND SUPER-TAX BY THE FORMATION OF BOGUS FIRMS AND COMPANIES.

(*See Report* 1923, *Vol.* I, *page* 96).

As was noted in the Chamber's report for 1923, the Government of India, in July of that year, asked for the views of the Chamber on certain tentative proposals for the prevention of the avoidance of the payment of income-tax and super-tax by the formation of bogus firms and companies.

The Committee were in general agreement with the proposals put forward with certain exceptions, the chief of which were the establishment of Boards of Referees, the question of certification as to the reasonableness of the distribution of profits and the modification of the definition of a private company.

The Government of India in June 1924 again addressed the Chamber on this question and stated that after consideration of the replies to their previous letter, they had decided to

invite opinions on certain revised proposals. Government added that the reasons for putting forward these revised proposals were, briefly :—

> If the Indian Income-tax Act were amended as previously suggested on the lines of the British Finance Act, the result would be to cast on the income-tax authorities, in the first instance, the responsibility of deciding in certain cases the difficult and delicate question what was a reasonable proportion of its profits for a company to distribute. Provisions similar to those of the British Finance Act were, no doubt, also in force in some other countries, such as, for example, the Union of South Africa, the Commonwealth of Australia, Newfoundland and the United States of America. The Government of India apprehended however, that legislation on these lines in this country would lead to much friction and dissatisfaction. It would also almost inevitably involve the setting up of non-official bodies to act as referees, where the final decision of the Commissioner was not accepted by the assessee. Apart from the possible difficulty of forming Boards of Referees that would command public confidence, which was glanced at in the Government of India's first letter, some of the commercial bodies consulted had raised the strongest objection to this feature of the proposals.

It had also been pointed out to the Government of India that to limit the scope of the proposed legislation to private companies would render it extremely easy to circumvent, and, further, that it was undesirable to restrict its application to companies formed after any particular date, since any company, whenever formed and whatever the intentions of its original promoters, might be made use of for the purpose of

evading tax, should a person with that object in view secure a controlling interest in it. This difficulty had actually been experienced in the United Kingdom.

Some of the previous proposals also raised an apprehension that genuine partnerships, including a husband and his wife or two or more members of the same family, would be denied recognition. The Government of India stated that the revised proposals afforded no ground for such an apprehension. Fears had also been expressed that the proposed legislation would affect the position of the Hindu undivided family. In regard to this latter point, the Government of India said that the Hindu undivided family would not be affected by whatever legislation might be introduced; for there were special provisions in the Act relating to the assessment of the Hindu undivided family, and it was not intended to modify these in any way.

The revised proposals may now be stated. It will be noticed that the Government of India proposed to take advantage of the recent creation by the Income-tax Amendment Act, 1924, of a new class of assessees, namely, "associations of individuals other than a firm, company or Hindu undivided family."

To meet the difficulty in the case of firms, it was first proposed to insert in the Act a definition of "firm." A firm would be defined as a firm within the meaning of Section 239 of the Indian Contract Act, 1872, with the further condition that there must be at least two partners authorised to bind the firm by their action. (The definition of a firm in Section 239 of the Contract Act is "Persons who have entered into partnership with one another are called collectively a 'firm'") any alleged partnership or firm which did not satisfy these conditions

would be treated as an association of individuals. It was next proposed to insert a provision to the effect that where any association of individuals formed for the purpose of carrying on business was under the control of a single member, that is where only one member had power to bind the body as a whole by his acts, the assessing authority should have discretion to include the shares in its profits to which each member was entitled in the total income of such member, for the purpose of assessing him to income-tax and super-tax. The association as such would then not be liable to income-tax or super-tax. The income-tax officer's decision on this point would be subject to appeal to the Assistant Commissioner and to revision by the Commissioner of Income-tax.

It would be observed, the Government of India stated, that the proposed amendment did not contain any sweeping or controversial provision, ruling out the possibility of a wife being a partner with her husband, or a son being a partner with his father, and so forth. If a business was, in effect, the property of all the members of a Hindu undivided family, the assessee would be the Hindu undivided family, and would be in no way affected by the proposed amendment.

It might be thought that the proposed amendment would not go far to remedy the existing abuses so far as they related to the creation of bogus firms. The Government of India believed, however that they would constitute a step in the right direction. They were, for instance, the Government of India pointed out, clearly sufficient to prevent any evasion of tax by the creation of so obviously fictitious a firm or "partnership" as the one described in the Government of India's first letter on this subject. Suggestions for more effective legislation on this particular point were invited.

Turning to the question of companies, it was in the first place intended to limit the proposed legislation to companies which—

(*a*) restrict the right to transfer shares ; or

(*b*) limit the number of members, exclusive of employees, to 50 ; or

(*c*) do not issue any invitation to the public to subscribe to their shares or debentures ; or

(*d*) are under the control of not more than seven members, *i.e.*, in which, for example, the majority of the voting power or shares is in the hands of seven persons or their near relatives or nominees.

The Government of India pointed out that the existence of any one of these criteria would be sufficient to bring a company with the scope of the amendment. It was not necessary to bring a company within the scope of the amendment that all these criteria should co-exist. Criteria (*a*) to (*c*) formed the definition of a private company in the Companies Act. If the application of the new section was restricted to companies that satisfied all these three conditions it would be confined to "private companies" which was undesirable, as already pointed out. Criterion (*d*) was proposed in the Government of India's first letter but the number "7" had been substituted for "5," as had been suggested in some of the replies to that letter. It was added that it would, of course, be necessary for the purpose of criteria (*a*) and (*d*) as in the original proposals, to add a provision that in computing the number of shareholders referred to, trustees or nominees of other shareholders, employees and certain close relatives of other shareholders should be excluded.

It was next proposed to give the assessing authorities precisely the same discretion (subject to the same remedies) in regard to the assessment of the profits of such companies as had been proposed in regard to the assessment of bogus firms, that is, discretion not to assess the company as an entity but to include the share in its profits due to each member and whether distributed or not in that member's total income.

The Government of India in putting forward the above proposals and asking for an expression of the views of the Chamber upon them emphasized that the use of the methods of evasion which the proposals were designed to check was increasing and that to allow this to go on was extremely unfair to those who did not evade taxation.

After a careful examination of the revised proposals the Committee replied that as regards firms, they were prepared to accept the proposals as offering a reasonable and equitable solution of the difficulties, provided there could be established a satisfactory form of final appeal to an authority above, and distinct from, the revenue authorities themselves, *e.g.*, a High Court judge in chambers.

As regards companies, while the Committee fully appreciated and sympathised generally with the desire of Government to check the evasion of taxation by the formation of fictitious companies as well as firms, their examination of the position in the former regard led them reluctantly to the view that the difficulties in the way of accomplishing that end by means of the proposals under reference were insuperable, and the majority of the Committee felt that Government would be well advised to abandon their proposals so far as companies

were concerned, more especially as the collection of super-tax from companies—a procedure which was not adopted in the United Kingdom—might reasonably be regarded as some provision in itself against the evasion of the tax by private individuals in their personal capacities.

Many of the difficulties which the Committee had in mind were set forth in the Government of India's letter and were not, in their opinion, adequately disposed of in that letter but they cited in particular the impossibility of providing, in the case of companies, any satisfactory form of appeal. Such appeals, in the case of companies, would not be concerned so much with questions of fact (as in the case of firms) as with questions of expediency and the majority of the Committee maintained that none except those responsible for, and in close touch with, the working of a company could really form a just opinion as to the amount which might prudently be distributed in dividends. Interference by Government in this respect, in addition to the fact that it could not be in the latter's interest to hinder in any way the accumulation of reserves, might have the most undesirable results, as past experience had most clearly shown, and, moreover, the inevitable tendency would be for such interference to occur at the most dangerous times, *viz.*, in periods of large profits resulting from a boom which had raised prices to such dangerous levels as to necessitate the observance of a very conservative policy in regard to dividends in view of the probability of an equally serious slump occurring in the near future.

The Committee also took the opportunity of the visit to Bombay of the First Member, Central Board of Revenue in September 1924, to discuss the whole question informally

with him and they have since been informed that the Government of India have decided not to proceed further in the matter at present. (*See Volume* II.)

TAXATION OF TRAMP STEAMERS.

(*See Report* 1923, *Vol.* I, *page* 94).

As was noted in the Chamber's Report for 1923 a Sub-Committee consisting of Mr. V. A. Grantham, M.L.C., Mr. T. E. Cunningham, and Mr. N. Birrell, was appointed for the purpose of meeting the Commissioner of Income Tax if and when necessary and discussing with him any difficulties that might arise in connection with the working of the new regulations regarding the levy of income-tax on tramp steamers.

The Sub-Committee had no occasion to meet the Commissioner until November 1924 when the latter consulted them (Mr. A. K. Graham taking the place of Mr. N. Birrell who had left Bombay in the meantime) in regard to certain difficulties which had arisen with reference to the question of liability as between the non-resident owner and the non-resident charterer of a steamer, under the provisions of section 44-A of the Indian Income Tax Act, in the case of "voyage" charters as distinct from "time" charters. It was generally agreed that under the latter the owner was ordinarily not liable so long as he could not otherwise be held to be a person who carried on business in British India. On the other hand where the contract was on the basis of a "voyage charter party" the respective liability of the owner and charterer depended entirely upon the conditions of the charter party but in any case there was no intention of taxing the same profits twice over though in certain circumstances both the non-resident owner's and the non-resident charterer's profits might be taxable.

LIME, STONE AND CEMENT QUARRIES.

DEPRECIATION ALLOWANCES FOR INCOME-TAX PURPOSES ON PLANT AND MACHINERY.

(*See Report* 1922, *Vol.* I, *page* 80.)

In October 1924 the Northern India Chamber of Commerce sent a circular letter to all the Chambers of Commerce in India drawing attention to the fact that there was no provision made in the Indian Income-tax Act for the depreciation of the plant and equipment of lime, stone or cement quarries other than the general rate of 5 per cent. provided in Rule 8 (2) of the Income-tax Rules. Rule 8 provided a rate of 7½ per cent. for 'Patent Stone Works,' 'Lime Works' and 'Cement Works using rotary kilns' but these headings did not cover lime or stone quarries. And in view of the very heavy wear and tear on certains items of the plant and equipment of these quarries, the Northern India Chamber proposed to urge Government to (*a*) include lime, stone and cement quarries under 'Mines' which receive a general depreciation allowance of 10 per cent., or (*b*) make special provision for these quarries as under :—

	Per cent.
General rate	.. 7½
Rails for quarry tramways ..	.. 20
Platform trucks, tramways ..	.. 20
Railway siding rails	.. 10
Underground pipe lines ..	.. 10

The Northern India Chamber also stated that from enquiries they had made it appeared that in different parts of India different rates of depreciation were allowed on the items of equipment mentioned above.

After consideration the Committee informed the Northern India Chamber that they were prepared to support the suggestion to class lime, stone and cement quarries as mines in respect of the rate of depreciation allowed for income-tax purposes and agreed that a uniform depreciation rate should be allowed throughout India on the equipment of such quarries.

INDIAN STAMP ACT.

STAMPING OF DOCUMENTS.

(*See Report* 1923, *Vol.* I, *page* 80.)

Under the Indian Stamp (Amendment)Act, 1923, the stamp duty on share certificates, letters of allotment, letters of credit and proxies was raised with effect from the 1st of October 1923 from one to two annas. Under the rules for the use of adhesive stamps for stamp duty purposes, ordinary postage stamps of the value of one anna or half anna but not of other values, may be used for stamping these documents. It followed therefore, that after the 1st of October 1923 the documents mentioned could be stamped with either one anna or half anna postage or revenue stamps but that although a two-anna postage stamp supplied the correct value of stamp duty the use of that stamp was not legal as it was not a unified or "postage and revenue" stamp. The Government of India explained these facts in a communiqué dated the 14th of May 1924. At the beginning of June the Upper India Chamber of Commerce addressed the Chamber, stating that the communiqué had caused attention to be drawn to instances where the documents in question, particularly share certificates and proxies, had

been stamped, between the 1st of October 1923 and the issue of the communiqué on the 14th of May 1924, with two anna postage stamps, and they enquired whether the Bombay Chamber would be prepared to support a request to Government to undertake legislation that would validate share certificates and proxies that had inadvertently been so stamped. They added that a precedent for such legislation had been created by the passing, during the recent session of the Legislature, of the Indian (Specified Instruments) Stamp Act, 1924, which had as its object the provision of a period between the 30th of September 1923 and the 1st of April 1924, during which documents of either of the four classes mentioned above—the duty on which was raised from one to two annas as from the 1st of October 1923—that had been insufficiently stamped could be validated on payment of the difference between the old and the new rates of stamp duty, provided the proper duty under the old rates had already been paid.

In reply to the Upper India Chamber, the Committee stated that they were not in favour of the suggested legislation, for in their opinion, the documents incorrectly stamped under the 1923 Act with two-anna postage stamps could not be numerous and the error in such cases would appear to be easily rectified by merely stamping the documents again with stamps of the proper type. The Committee added that in their view the circumstances under consideration were not strictly analogous to those for which the Indian (Specified Instruments) Act was intended to provide, as the rules relating to the use of adhesive stamps for revenue purposes had been in force for a long time and ought therefore to have been well known, whereas the new rates of duty came into force very soon after the passing of the Act of 1923 under which they were enforced.

INDIAN (SPECIFIED INSTRUMENTS) STAMP ACT, 1924.

A Bill to provide for the modification of certain provisions of the Indian Stamp Act, 1899, in their application to certain promissory notes and other instruments was passed in the Council of State on the 27th May 1924, and, after being accepted by the Legislative Assembly, received the assent of His Excellency the Governor General on the 13th June 1924.

From the Statement of Objects and Reasons attached to the Bill it appeared that the Indian Stamp (Amendment) Act, 1923, received the assent of the Governor-General on 1st October 1923, and in accordance with section 5 (1) of the General Causes Act, 1897, it came into force on the same date. It had been brought to the notice of the Government of India that in certain cases the provisions of this Act did not become known until a later date with the result that certain instruments, the duty on which had been enhanced, had been executed on insufficient stamps. Some of them, *viz.*, promissory notes for over Rs. 250, could not therefore be validated or used in evidence. In order to avoid hardship to the parties interested in these instruments, it had been decided to enable all such instruments to be validated, if executed after the 30th September 1923, and before the 1st January 1924, and, in the case of promissory notes, to make them admissible in evidence on payment only of the difference of stamp duty between the old and the new rates, provided the proper stamp duty under the old Act had already been paid. The Bill provided specifically that no penalty should be leviable in respect of any of these instruments under section 35, section 40 (1) or section 62 of the Indian Stamp Act, 1899, and that any such penalty and any fee levied under section 32, which had already been paid, should be recoverable. (*See Volume* II.)

TRANSFER OF SHARES.

Liability of Vendor.

(*See Report* 1923, *Vol.* I, *page* 55).

During June 1924 a company in Bombay asked the Chamber to move Government, on behalf of themselves and other companies in Bombay to legislate with the object of removing certain difficulties that were frequently recurring in connection with the transfer of shares. They drew attention to the fact that a buyer of shares often withheld the register of the transfer for a long time in the hope that the price of the shares would fall and so enable him to effect the transfer with the payment of a smaller stamp duty. In some cases blank transfers had been kept for many months. The difficulties arose when a purchaser refrained from transferring his shares until after the books of the company had been closed for transfer prior to the declaration of a dividend, and in such a case the question was: (1) whether the vendor of the shares could properly notify the company not to pay him the dividend ; (2) what, if such a notice was effective, should be done with the dividend ; (3) whether, if, after the distribution of the dividend, the buyer presented his transfer and becomes the registered owner of the shares previously purchased by him, he could claim payment of that dividend from the company or from the vendor ; (4) whether the company would incur any liability by refusing to pay the dividend to the purchaser, assuming that it had not been paid to the vendor ; and (5) whether the company could forfeit unclaimed dividends remaining in their hands in consequence of the shares not having been transferred.

These questions, the company stated, had been submitted to their solicitors and to Counsel, who had, however, given opposing opinions, and in view of the indeterminate state of

affairs thus revealed the company asked the Chamber to move Government to legislate in the matter, particularly with the object of limiting and clearly defining the period during which the vendor is responsible either for dividends or calls upon shares which he has sold. They maintained that it was not fair that a vendor should be liable for the collection of dividends which did not belong to him and subsequently for their payment to the purchaser who withheld the transfer merely in order to save stamp duty. There might, they observed, be cases where there were more than one purchaser from the same vendor who would not know who the purchasers were.

In reply, the Committee stated that they were fully in agreement with the views put forward and that they felt very strongly that whatever the legal position might be, the suggestion that a vendor of shares should be held to be the trustee for the buyer for an indefinite period, on account of the latter's refusal to apply for the registration of the necessary transfers, was indefensible alike from the commonsense and the commercial point of view.

As a result of the enquiries which they made after the receipt of the company's letter, the Committee understood that the point in question and other matters arising out of the report of the Stock Exchange Enquiry Committee would shortly receive the consideration of the Bombay Government, and they said that as soon as Government's intentions in that regard could be definitely ascertained, they would take such steps as they might deem expedient to secure the removal of the anomaly.

REGISTRATION AND PROTECTION OF TRADE UNIONS IN INDIA.

(*See Report* 1921, *Vol.* I, *page* 67.)

As was noted in the Chamber's report for 1921, a resolution was adopted by the Legislative Assembly, on the 1st March of

that year, recommending the introduction of such legislation as might be necessary for the registration and protection of trade unions in India. The resolution was accepted by the Government of India who subsequently invited the views of the Chamber, through the Bombay Government, upon certain tentative conclusions at which they had arrived with regard to the main requirements of the proposed legislation and, in particular on the four important divisions into which the subject appeared naturally to fall, namely: (*a*) the definition of a trade union; (*b*) the treatment and application of trade union funds; (*c*) the relative advantages of the compulsory and voluntary systems of registration; and (*d*) the rights and liabilities of registered trade unions, with particular reference to picketing. In their reply the Committee of that date expressed considerable doubt as to whether the strength of the trade union movement in India was sufficient to justify the proposed legislation, and even whether any definite desire on the part of the workpeople for such associations had yet manifested itself to a degree which called for their statutory recognition. On the assumption, however, that the Government of India were committed to the proposal, the Committee, after stressing the necessity for ensuring that any legislation undertaken in India should be framed primarily with regard to the special conditions obtaining in this country, submitted the following constructive suggestions under the above headings:—

(1) that, if practicable, registration should be compulsory, and not optional as was suggested by the Government of India;

(2) that statutory provision should be made for the audit and inspection of the funds of the union by responsible Government officials at regular periods;

(3) that the provisions relating to registration suggested in paragraphs 16 and 18 of the Government of India's letter of that

date, which were based on the requirements of the Indian Companies Act in that connection, should be incorporated in the Act and not made by means of rules under the Act;

(4) that in addition to giving a general definition of the term "trade union" the legitimate aims and objects of trade unions should be specifically enumerated, such as—

(*a*) the regulation of wages, allowances or remuneration of workers employed or usually employed or to be employed in any industry;

(*b*) the regulation of hours of employment, sex, age, qualification or status of workers and the mode, terms and conditions of employment;

(*c*) matters relating to any established custom or usage of any trade or industry affecting the union concerned;

(*d*) the provision of benefits to members;

(5) that the right to include under (4) above the utilisation of the funds of the union for political purposes on conditions equivalent to those prescribed in the English Act of 1913, as was suggested by the Government of India, should be withheld for the time being in view of the difference between the conditions obtaining in India and elsewhere in that respect;

(6) that election to the managing body, or executive, of a registered union should be by ballot of all the working members and that a majority of that body should consist of past or present working members;

(7) that employers should be entitled to insist on interviewing the whole of such managing body when collective bargaining is in progress.

After considering the replies and opinions received in connection with the above reference the Government of India framed a Trade Union Bill which provided for the optional registration of trade unions, and for the restriction to registered unions of the privileges conferred by it, unregistered unions

being left, both as regards privileges and obligations, in their present position. The privileges to be conferred by the Bill included a considerable measure of immunity from civil suits and criminal prosecutions directed against trade unions and their members. The Bill placed no direct restriction on the objects which a trade union might pursue, but clause 15 set forth a list of those on which the funds of a registered trade union might alone be expended; and the Government of India stated that after careful consideration they had decided to exclude political purposes from the list. The Bill also provided for a regular audit of the funds of all registered trade unions—a provision which the Government of India considered to be essential. As regards the administration of trade unions, the Government of India did not propose to exclude outsiders from the executive of a union; but a clause of the Bill provided that a majority of the total number of the officers of any registered unions shall be persons engaged in the industry with which the union was connected. The question of picketing was not dealt with in the Bill, the Government of India having decided tentatively to include no provisions in regard to it. The Director of the Labour Office, under instructions from the Government of Bombay, requested the views of the Chamber on the Government of India's proposals.

When considering these proposals in the light of their predecessors' reply to the original reference, the Committee were impressed in the first instance by the extent to which the experience gained during the intervening period had justified the 1921 Committee's fears regarding the premature character of the legislation. At no previous period had the conditions of labour received such attention in this country, both in the way of legislative enactment and social service

and the trade union movement might reasonably have been expected to have displayed similar activity, particularly in this Presidency, where it had been afforded peculiar opportunities for development and enjoyed the advantages of association with a special department of Government. On the contrary, however, the periodical returns published in the Labour Gazette, so far from testifying to an increase in the number and financial stability of the existing unions, actually reflected a progressive decrease under both headings while the bulk of the operatives in the premier industry of the Presidency still remained outside the movement. Side by side with this marked diminution in the interest taken by the workpeople in the general principles underlying the formation of trade unions, and possibly in consequence thereof, the same period had witnessed an extension of the control over the affairs of such unions as already existed, by men who had no share in their work or position, to a degree which had robbed the unions concerned of any representative character which they might otherwise have possessed and at the same time prejudiced their position when collective bargaining or strike negotiations were in progress. Having regard to all the above considerations, the importance of which received no recognition in the Government of India's proposals, the Committee in replying to the Director of the Labour Office, stated that they were still of the opinion that the proposed legislation was premature, but in view of the extent to which the Government of India were committed to the introduction of such legislation in some form, they endeavoured to suggest various means by which the more obvious difficulties and dangers of the position might be overcome. As, moreover, they understood that many of the proposals embodied in the draft Bill were still of a provisional character, for purposes of convenience they grouped their observations under the four

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main headings cited in the previous reference and refrained from detailed criticism of the relative clauses as being beyond the scope of the enquiry at that juncture.

Definition of a trade union—The Committee expressed their regret that the Government of India had not seen fit to adopt their previous suggestion in this connection, which was endorsed by the Committee of the Chamber, namely that the general definition of the term "trade union" should be rendered more precise by the specific enumeration of the legitimate aims and objects of such unions. No particular reason had been advanced for this important departure from the original proposals, and the Committee referred to the question again in connection with the list of objects upon which it was proposed to permit the expenditure of trade union funds. *Prima facie*, however, it appeared to them that to impose restrictions upon the expenditure of trade union funds to the extent contemplated in the Bill, and at the same time to allow the trade unions the utmost freedom in the prosecution of their activities, many of which would presumably involve the expenditure of funds, from whatsoever source derived, was to create from the outset a situation which would contain the germs of constant irritation and friction. Moreover it was always easier to withdraw direct restrictions of the above nature than to impose them, and having regard to the fact that the main object of the measure was to promote the development of trade unionism in India along healthy lines, the Committee maintained that the legitimate aims and objects of trade unions should be prescribed in the Bill in the manner originally proposed. In particular they considered that political objects, to be carefully and exhaustively defined, should be specifically excluded from such a list.

The Committee considered that in other respects the general definition contained in clause 2 (*h*), which was presumably intended to combine those given in the English Acts of 1876 and 1913, might be accepted, although it would necessarily require amendment if it were subsequently decided to make registration compulsory.

The treatment and application of trade union funds.—As already stated the Committee were not disposed to accept the necessity for the differentiation between the general aims and objects of a trade union and the object on which its funds should alone be expended ; but so far as the list of the latter given in clause 15, and the relative provisions relating to audit, etc., were concerned, the rights of members appeared to be adequately safeguarded. The Committee, however, preferred that the Bill should contain a provision requiring the appointment of a trustee or trustees, as was the case in England under the statutory rules. In the absence of such a provision in the Bill, the Committee presumed that the property of the union would be vested in the name of an official on behalf of the union, or of the union itself, and in the existing state of trade unionism in this country there were many obvious objections to such a procedure.

The relative advantages of the compulsory and voluntary systems of registration.—As was clearly indicated in the Government of India's letter grave differences of opinion existed on this point, and while the Committee adhered to the views expressed by their predecessors in this connection, they appreciated the force of many of the considerations which had led the Government of India to the conclusion that optional registration afforded the only sound basis for legislative action. At the same time they did not think that the practical objections to compulsory registration, which were the only arguments against it they were disposed to consider seriously were

insuperable; and although the privileges conferred by the Bill on registered unions would appear to be sufficiently attractive to ensure recognition of all responsible unions, they urged the necessity for immediate recourse to compulsion should this prove not to be the case, as they had reasons to believe that the proposals were not so favourably regarded in other quarters. On general grounds the Committee considered that the case for compulsory registration required no emphasis, for if, as it was maintained, the proposed legislation was intended mainly to advance and protect the interests of the vast body of illiterate workpeople and imposed no unreasonable restrictions upon the activities of registered unions, no body of men had a greater claim to such protection and advancement than the members of those unions the executive of which, for reasons known only to themselves but which could be hazarded, preferred to remain outside the scope of the Bill. In other words, the interests of employers and genuine workpeople alike demanded that the benefits of the Bill should be accessible to even the most illiterate sections of the workpeople and it should not be left to irresponsible agitators who, by their plausibility and unscrupulous methods, might have succeeded in attracting the attention and money of a particularly gullible section of the community, to decide whether it was to their advantage to accept the privileges conferred by registration under the Act.

As regards the detailed provisions relating to registration which were comprised in Chapter II of the Bill, the Committee were prepared, subject to their remarks in the two preceding paragraphs, to accept the clauses but they thought that clause 19 (*b*) could with advantage be so amended as to enable the registrar to suspend or cancel certificates of registration upon production of definite evidence that the executive of a union

was unable to control its members though they presumed that in such cases it would inevitably also contravene sooner or later some provisions of the Act. They further considered that the enjoyment of the benefits of membership of registered unions should be confined to persons who had been engaged in that particular trade for a reasonable period, say 3 years, and who were over 18 years of age, instead of 15 years as was suggested. It also appeared desirable that the rates of subscription should be embodied in the statement furnished to the Registrar under clause 5 (1).

The rights and liabilities of trade unions registered under the Act.—The Committee felt that they were not sufficiently acquainted with either the criminal or the civil law of the country to appreciate fully the nature of the protection which would be afforded in this connection but they stated that they would oppose on general grounds any attempt being made to confer any special immunity upon either the officers or members of a registered union which was not essential for the proper performance of its functions as laid down in the Act. In particular they considered that the close connection which in the past had been found to exist between the activities of political agitators and industrial unrest even in England, a tendency which was likely to be accentuated in this country on account of the absence of control or direction on the part of the so-called labour leaders which had been so prominent a feature of recent strikes, called for more serious recognition than it appeared to receive in the Government of India's proposals. In this connection also the Committee emphasised the desirability of proceeding with the utmost caution during the initial stages as privileges once conferred and enjoyed could not be withdrawn, without recourse to extended and costly litigation, or at least creating an atmosphere of

suspicion and distrust which was equally fatal to the successful working of the necessarily complicated machinery of the Act.

Picketing.—Although the question of picketing was actually covered by the provisions relating to the rights and liabilities of registered trade unions which were discussed in the preceding paragraph, the importance which it assumed in the special conditions obtaining in this country rendered its consideration desirable in somewhat greater detail. The English law on the subject was embodied in section 7 of the Conspiracy and Protection of Property Act of 1875, read with section 2 of the Trades Disputes Act of 1906, but it was understood that considerable difficulty had been experienced in enforcing these provisions, a difficulty which would be intensified under Indian conditions. On the other hand, the Trade Disputes Act did not repeal other statutes and trade union officials had been fined for persuading sailors not to embark, in contravention of the Merchant Shipping Act. Nor did it protect officials committing illegalities other than those to which it expressly referred, or in circumstances other than those indicated, and recognised authorities appeared to contemplate the possibility of the immunity from legal proceedings 'being limited to acts committed by a trade union in the exercise of its specifically trade union functions, or for the statutory objects as defined by the Act, and not acts which the Courts might hold to be beyond its legitimate scope.'

Having regard to the somewhat indeterminate position of the English law in this respect—and in this connection it was observed that the omission from the Bill of any definition of the "statutory objects" of registered unions rendered its application to the Indian legislation even more impracticable; the Government of India had decided against any attempt

being made to render the executive of trade unions responsible for the prevention of the issue of orders authorising picketing in any form, which was contemplated in their original proposals. The Bill accordingly contained no provisions relating to picketing, and, while the Committee deprecated the decision, they were unable to suggest any means whereby the object in view might be achieved consistently with the legislative sanction to legitimate trade union activities for which the Bill expressly provided. As, however, the Government of India justified their action by the definite assertion that intimidation, as opposed to systematic persuasion of a peaceful nature, could be dealt with by the ordinary criminal law, the Committee expressed a hope that the Bombay Government would report fully on the efficacy of the measures taken by them in connection with the disturbances arising out of the picketing of liquor shops in 1921, with particular reference to the Home Member's statement in the Bombay Legislative Council on the 28th July 1921 and the subsequent orders issued by the Chief Presidency Magistrate in December of the same year under section 144 of the Criminal Procedure Code.

The following resolution on this subject was unanimously adopted, on the motion of the Bengal Chamber, at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta on 15th and 16th December 1924 :—

"That this Association accepts the principle of the development, on sound and healthy lines, of trade unionism in India ; and that with this end in view it supports the legislative proposals of the Government of India subject to the following qualifications, namely, that registration should be compulsorily enforced in respect of every trade union ; that political purposes should be definitely excluded from the scope of the activities of every union ; that picketing should be declared to be illegal ; and that no immunity should be afforded to unions

to relieve them of collective responsibility for acts committed by their members as contemplated in sub-section (2) of section 17 of the draft Bill." (*See Volume* II).

INDUSTRIAL DISPUTES BILL.

(*See Report* 1921, *Vol.* I, *page* 53.)

It will be remembered that in 1921 the Chamber was consulted by the Director, Labour Office, Bombay, in regard to the proposed introduction of legislation, and the devising of machinery, to prevent and settle industrial disputes. The Committee at that time expressed themselves as strongly in favour of the introduction of "permissive" legislation.

The local Government, following on a resolution adopted in the Legislative Council, subsequently, constituted a Committee for the purpose of considering and reporting on the practicability or otherwise of creating machinery for the prevention and early settlement of industrial disputes. This Committee, on which the Chamber was represented by Sir Henry Macnaghten, the then Chairman, reported early in 1922. Briefly they recommended :—

(*a*) that no outside agency, and in particular the agency of the State, should be used in the settlement of industrial disputes until all other means have been employed and failed, except at the request of one or other of the parties to the dispute or unless the situation is such that peace, order and good government are prejudiced ;

(*b*) that if such conditions should arise, there should be formed an Industrial Court of Enquiry, consisting ordinarily of an independent chairman and three representatives of the employers and operatives engaged in the industry, respectively, with an additional three members chosen from the

panel of chairmen to represent the general public in disputes in which Government, municipal or public utility concerns are involved;

(c) that no further steps should be taken until the Court of Enquiry has reached a decision on the economic and material issue and promulgated its findings. Thereafter, if necessary and at the request of both parties or at the instance of Government on its own motion 'when peace and good government are seriously prejudiced,' the Court of Enquiry, or any Court similarly constituted, might be entrusted with the duty of conciliation within reasonable limits. The Committee considered however that the findings of such a Court of Enquiry, acting in accordance with the principles enunciated in the report, as a general rule would be final;

(d) that the Courts of Enquiry should be invested with statutory powers, the details of the legislation proposed in that connection being embodied in a draft Bill, and that every class of employers should be included within the scope of the measure;

(e) that as the principle of the Canadian Lemieux Act of 1907, rendering strikes in public utility companies illegal pending enquiry, had already been recognised in India, *e.g.* in the provisions of the Bombay Municipal Servants Act (Bom. Act V of 1890) and the Indian Post Office Act (Act VI of 1896, Section 50), no further action in that direction was desirable.

It is unfortunate that, although based on recognised and well-established principles, the Committee's constructive proposals were open to serious objection in many cases, mainly on account of the impracticable nature of the machinery which they contemplated, and no further action in the direction indicated by the report was taken until, in a notification No. 355-Poll., dated 22nd February 1924, the appointment of a small independent Committee to enquire into the dispute between the cotton millowners and workers was announced. The terms of reference to the Committee, which was not

required to make any award or recommendations for action but merely to record findings of facts, were :—

(1) to consider the nature and basis of the bonus which had been granted to the employees since 1909 (the non-payment of which in respect of the previous year's working was the main cause of the strike) and to declare whether the employees had any enforceable claim, customary, legal or equitable ; and

(2) to enquire into the profits made in each year since 1917 with a view to comparison with those made in the year 1923, and to report on the contention of the millowners that the grant of a bonus such as had been given in previous years was not justified by the profits of the mill industry as a whole in 1923.

Despite the obvious objections to the appointment of a Committee of such a nature by executive action and the restrictions placed upon its powers and the scope of the enquiry by the impracticable character of the terms of reference, which were severely criticised by the Committee themselves in their report, it might be of interest to note that the promulgation of their findings, although necessarily incomplete and indecisive, marked the termination of the critical period of the strike which was shortly afterwards settled in favour of the millowners whose contention had been in the main substantiated by the Committee's findings.

Despite the apparent success in practice of the measures mentioned in the previous paragraph, the strike in question clearly emphasised the necessity for the declaration on the part of Government of a settled and definite policy in relation to industrial disputes and kindred matters in this Presidency, and eventually it was announced that in so far as the Industrial Disputes Committee had contemplated the appointment of both Committees of Enquiry and of Conciliation on which

both interests should be represented their recommendations were impracticable on account of the impossibility of securing in the latter case any adequate or satisfactory representation of labour, but that Government had decided to take statutory powers as soon as possible to set up Courts of Enquiry on the lines of the relative sections of the Industrial Courts Act. A draft of the Bill in question was published for general information in May.

The Bill was divided into two parts the first of which related to the appointment of Boards of Investigation and Enquiry and the second to the establishment of similar boards for the purpose of conciliation and arbitration. The first part of the Bill conformed closely to the relative sections of Part II of the English Act and although the Chamber had agreed with the Bengal Chamber in 1920 that "India is not yet ripe for Courts of Enquiry which are constituted mainly for the purpose of ascertaining and publishing the facts and influencing the parties to settle their differences in accordance with public opinion as expressed in the press and in the street" the present Committee in commenting on the Bill raised no objection to Part I of the Bill provided it applied to all classes of labour except the armed forces of the Crown, as in England and, further, that the penalty for non-compliance with the orders requiring the attendance of persons before the Board and the production of documents were embodied in the Bill itself and not subsequently prescribed in the rules as was presumably the intention.

Part II of the Bill on the other hand was entirely unacceptable to the Committee on the grounds that the legislation proposed therein was premature and impracticable.

The Bill, however, was withdrawn by the Government of Bombay in view of an All-India Bill of a similar nature then

being drafted by the Government of India. A copy of the latter Bill was submitted to the Chamber in September 1924 by the Director of the Labour Office, Bombay, who asked for the views of the Committee generally on the subject-matter of the Bill or specifically on individual clauses.

In a covering letter to local Governments and Administrations, the Government of India stated that the first 15 clauses of the Bill were based on the principles of Part II of the English Industrial Courts Act, 1919. They empowered (but did not compel) the Government, when any dispute arose or was apprehended, to refer the dispute to a Board. The proposals, however, went somewhat beyond the provisions of Part II of the English Act, in that they definitely imposed upon the Board the duty, not merely of investigating a dispute, but of endeavouring to bring about a settlement. It was observed that the Bill was in no sense a Bill providing for compulsory arbitration in trade disputes, a principle which in the opinion of the Government of India would be unsuitable for this country. The object of this part of the Bill was merely to place the Government in a position to offer to the parties involved in a dispute the services of an impartial tribunal to assist them in coming to a just settlement of their respective claims, and the principle underlying the measure throughout was the appeal to public opinion. The fact that a tribunal of this kind could be quickly called into existence should make it more difficult than it was at the moment for either party to refuse conciliation and the force of public opinion should prove a powerful factor in inducing the parties to a dispute to accept the findings of the Board, when they had been promulgated.

Clauses 16 and 17, however, which dealt with disputes in public utility services went considerably further and followed

the principle of the Canadian Industrial Disputes Investigation Act of 1907, in requiring the reference of disputes in public utility services to an impartial Board before a strike or lock-out took place. The purpose was to ensure the recognition of the interests of the public as a third party in such disputes; the safeguard was, as throughout the Bill, the appeal to public opinion. The Board would be able to make a full investigation into the merits of the dispute, and might be able in many cases to bring the parties to an amicable settlement. If they failed to do this the next step would be the publication of their award pronouncing on the points at issue. Thereafter the parties would be free to declare a strike or a lock-out, if they so desired. It was pointed out that while penalties were imposed on persons responsible for strikes or lock-outs, pending the reference of a dispute to a Board, the existence of these penalties must not be regarded as the central feature of the Bill. It was hoped that, quite apart from the existence of penalties, the influence of public opinion would prevent a rash and unconsidered stoppage of work, while the means for settling a dispute were at hand. If the Boards could command public confidence, the parties would find it difficult to refuse to accept their findings.

It was observed that clauses 16 and 17, as drafted did not apply automatically to any public utility service. They would only apply to such services to which they were specifically declared by Government to be applicable.

After careful consideration of the above proposals the Committee in their reply to the Bombay Government at the outset observed, with reference to clauses 1 to 15 of the Bill that it was proposed deliberately to empower the local Government, when any dispute arose or was apprehended, to

refer the dispute, on its own motion, to a Board not only for the purpose of investigation and enquiry but also for settlement. In these circumstances the Committee found some difficulty in accepting the Government of India's contention that the object of this part of the Bill was merely to place Government in a position to offer to the parties involved in a dispute the services of an impartial tribunal to assist them in coming to a just settlement of their respective claims. While the Committee, as already indicated, were prepared to admit the necessity for the statutory recognition of Courts of Enquiry of the nature contemplated in Part I of the Bombay Bill, they were emphatically of opinion that unless and until employers and Government were able to deal with representatives of labour who were in a position to speak authoritatively for, and adequately control, the operatives whom they purported to represent, it was useless and premature to attempt, even as an experimental measure, to introduce legislation for the purpose of settling trade disputes, or to empower Government to intervene in a dispute with a view to effect a settlement except on the motion of both the parties concerned. Nor were the Committee's objections to this, the main provision of the Bill, due merely to the fear that it would prove ineffective in practice; on the other hand, they had in mind many instances in which Government intervention in an industrial dispute at too early a stage, as would inevitably result from the enactment of the Bill as drafted, had been directly responsible for the prolongation of the dispute and seriously prejudiced the success of direct negotiations by collective bargaining.

The extent to which the provisions of the English Act had been expanded to include the question of settlement rendered constructive criticism of the relative clauses difficult, as, in order to meet the Committee's objections, it would be neces-

sary to re-draft both the preamble and the various clauses of the Bill in many important respects. The only other suggestions which the Committee made in regard to clauses 1 to 15 of the Bill were :—

(*a*) the necessity for a specific definition of the expression 'trade dispute' in which might conveniently be embodied those at present given in respect of a "lock-out" and a "strike." If possible the composite definition should give effect to the principle that only major disputes should ordinarily come within the scope of the Act ;

(*b*) the desirability of expanding the definition of 'employer' in clause 2 (1) (*b*) on the lines of the similar definitions in the Indian Factories and other Acts ;

(*c*) the undesirability of creating standing panels, with the possible exception of the panel of Chairmen, at any rate in this Presidency.

The appointment of the representatives of the employers and employees as occasion arose was not likely to present any greater difficulty than their selection from the proposed panel and for obvious reasons any suggestion of a permanent tribunal, to which standing panels were likely to give rise, should be avoided. The Committee also had some doubt as to the expediency of insisting upon the representatives in question having no financial or other interest in the settlement of the dispute which formed the subject of the enquiry. If the Boards were to command the confidence of the parties concerned it appeared desirable that the members should have

practical experience of the conditions of work, etc., in the particular trade or industry. The constitution of the Board under such conditions was also likely to present difficulties alike on account of the varied nature of the interests of the average employer in Bombay and the smallness of the class from which the labour representatives, at least in the early stages, would necessarily be drawn.

In regard to the provisions of clauses 16 and 17 of the Bill the Committee pointed out that they were intended only to apply to disputes in public utility services; and although, as already stated, the Industrial Disputes Committee were of opinion that the principle of the Canadian Act, upon which they were based, was already established in this country and could not usefully be extended, the Committee concurred in the suggestion that it was desirable to secure the postponement of a stoppage of work in such services pending the report of the Board contemplated in the first part of the Bill. It was, however, in their opinion also essential to ensure that neither party was able to secure or enjoy any undue advantage in consequence of the existence of the legislation in that behalf; and the Committee strongly urged the necessity for the most careful examination of the clauses in question from that aspect on receipt of the views of the public utility companies concerned. Subject to the foregoing remarks the Committee added that they were prepared to support the Government of India's proposals in the above regard. They, however, suggested that in such cases the Board of Investigation might be strengthened by the inclusion of a representative of the general public chosen preferably from the panel of Chairmen in order to ensure that the other interests concerned received adequate recognition from the beginning of the enquiry. (*See Volume* II.)

THE BOMBAY STATISTICS BILL.

The Government of Bombay, on the 30th April 1924, published in the "Bombay Government Gazette" a Bill to provide for the collection of statistical information for public purposes. In the Statement of Objects and Reasons attached to the Bill it was stated that the general principles of statistical acts were almost universally accepted, and India was at the moment almost alone among the chief industrial countries in being without legislation for the collection of statistics.

The Imperial Statistical Conference, which met in London in 1920, definitely supported the principle of collecting statistics under statutory powers and Resolution No. 13 of that Conference read as follows :—

"The Conference affirms its opinion that the accuracy of statistical information secured by means of voluntary or optional returns is open to serious doubt. The Conference therefore recommend that whenever a Government calls for statistics on any subject or series of subjects it should confer the necessary statutory authority upon its officers for their collection."

Since the Labour Office was founded in April 1921 statistics had been collected in Bombay without compulsion. In a few exceptional cases, notably in the engineering trades, the smaller concerns had been unwilling to furnish statistics, although they were given assurances that no individual returns would be published. The recent industrial strikes in the Presidency, especially in Ahmedabad, had proved the necessity for complete and accurate information. At the last wage census in Ahmedabad 39 mills only out of 64 gave the information required. It was added that in order, therefore, to obtain full and accurate statistics of labour as was customary in other industrial countries, it had been deemed necessary to follow

the example of those countries and to adopt the Resolution of the Imperial Statistical Conference. The Bill had, therefore, been drawn up on the lines of the legislation of those countries.

The Committee informally discussed the Bill with the Director of the Labour Office and later in addressing the Government of Bombay on the subject stated that the first point to which they had given their attention was the preamble to the Bill in which it was stated that it was expedient to provide for the collection of statistical information for public purposes. The Statement of Objects and Reasons pointed out, *inter alia*, that since April 1921 statistics had been collected by the Labour Office in Bombay without compulsion, that the recent industrial strikes in the Presidency, especially in Ahmedabad had proved the necessity for complete and accurate information and that the Imperial Statistical Conference, which met in London in 1920, affirmed its opinion that whenever a Government called for statistics on any subject, it should confer the necessary statutory authority for their collection.

The Committee stated that on first examination, in the absence of any legislation dealing with trade disputes, no case appeared to have been made out in either the preamble or the Statement of Objects and Reasons for the necessity of the Bill. A study of the various clauses of the Bill itself showed that it was a very wide piece of legislation, enabling the compulsory collection of statistics dealing with nearly every conceivable subject and the Committee could not, in the absence of any other labour legislation, see the necessity for, or, the advisability of, the collection of such statistics.

The Committee were afterwards, however, favoured with a copy of the proposed Bill to provide for enquiry into and settlement of trade disputes. Inasmuch as this Bill did to some

extent render necessary the collection of statistics the Committee were of opinion that it might properly be linked with the Bill for the collection of statistical information and the two Bills might be considered, where necessary, together. In clause 4 of the Trade Disputes Bill, a definition of "trade disputes" was given. Clause 8 of this Bill further laid down that the Governor in Council might make rules regarding the procedure to be observed in any enquiry into a trade dispute, including rules as to the summoning of witnesses and the production of documents relevant to the subject-matter of the enquiry. And, further, clause 9 of the same Bill laid down that any Court of Enquiry might, subject to such rules as might be made by the Governor in Council in that behalf, require the production of any books, papers and other documents relating to the subject-matter of the enquiry. In clause 13 of the same Bill, it was laid down that the Governor-in-Council might publish, or cause to be published from time to time, in any manner he might think fit, any information obtained, or conclusions arrived at, by the Court of Enquiry, subject to certain limitations.

These provisions appeared to the Committee to cover all that was necessary for the consideration, from the statistical point of view, of the various aspects of a trade dispute, and they thought that it was extremely doubtful whether there was any justification whatever for another Bill, which provided for the collection of statistical information for purposes other than those of a trade dispute. Nor could the Committee agree that because other countries, having entirely different conditions to deal with, had adopted legislation similar to that proposed, such legislation was necessary or justifiable in India.

The Trade Disputes Bill provided definitely for the collection of statistics by a Court of Enquiry into a specific dispute and

for the collection of those statistics at the time the dispute occurred. In this connection the Committee pointed out that the publication of statistics purporting to set forth by means of figures the whole of the conditions under which labour was employed, was misleading. Every employer had his own local rules, his own special privileges, his own methods of organisation, his own standard of efficiency or of output, and the Committee were of opinion that no statistics published by an independent office could deal faithfully with all these aspects of any particular trade or industry by means of figures. The collection and publication of such statistics, therefore, as a regular business by the Bombay Labour Office would provide nothing which would be of any use in settling a dispute which occurred under conditions not dealt with at the time the statistics were published. The Committee further remarked that when a dispute did occur, special statistics had to be collected to deal with it, and statistics tabulated from time to time for general purposes, as laid down in clause 4 of the Bill under reference, were unlikely to be of any practical use.

Further, the Committee stated that there was a probability that statistics of this character, published by a central office like the Labour Office, would be liable to do harm, for they would be read by people, employers, employés and others, who would not know how they were compiled nor precisely to what conditions they applied. This might cause misunderstandings which would be but a short step towards precipitating a breach between the employer and his employés.

Apart from the question of trade disputes, the Committee could see no reason for the collection of statistics in the manner proposed, nor did any case appear to have been made out for such collection in the Statement of Objects and Reasons. The Committee were therefore of opinion that the

Bill to provide for the collection of statistical information for general public purposes was not required and they felt that employers would, in the event of such a Bill being passed into law, have, and rightly have, the strongest objection to such legislation, as it would compel them to provide statistics for matters not appearing to be in direct relation to disputes; and the statistics, moreover, having the sanction of Government would be looked upon as an accurate picture of the conditions obtaining in any particular trade or industry.

In view of the fact that the Committee were not convinced of the necessity for the Bill at all, they did not consider it necessary to discuss its clauses in detail, but felt that even if the principles of the Bill were acceptable, several of its clauses were open to the strongest objection and the following clauses were cited as examples :—

Clause 4.—The Statement of Objects and Reasons said that the scope of the statistics had been clearly defined. This was hardly in accordance with clause 4, which read :—

" 4. Subject to the provisions of this Act and the Rules made thereunder statistics shall be collected for public purposes from time to time by the Director relating to all or any of the following matters :—

* * * * *

(6) any other matter which the Governor in Council may by notification in the " Bombay Government Gazette" prescribe."

Clause 10.—This clause read :—

10. For the purpose of making enquiries or observations necessary for the proper carrying out of this Act the Director or any person authorised in this behalf by the Director in writing, may, at any reasonable hour between sunrise and sunset, enter any factory, mine, building, shop or place where persons are employed, or where articles are sold or bartered and may make such enquiries as are necessary to any investigation.

The Committee could see no necessity whatever to entitle the Director of the Labour Office or any person authorised by him in writing to " enter a factory, etc."

Although it might be reasonable to provide that the Director should examine the books or records of any establishment which might be produced for his scrutiny, it did not appear to be reasonable that he or his nominees should be able, without the consent or knowledge of the proprietor, to enter a factory. In this connection, the Committee pointed out that the mere presence of a Government official and the prosecution of enquiries by him would obviously embolden malcontents to continue pressure on their employers in the belief that Government intervention would take place in their favour.

Clause 11.—The Committee stated that imprisonment was far too harsh and could not for a moment be tolerated as a punishment for failure to supply information required by the Director of the Labour Office or his nominee or failure to supply such information within the time prescribed.

Clauses 12 & 13.—These contained provisions in regard to the punishment to be inflicted in case information collected under the Act was improperly collected or divulged, which were, in the opinion of the Committee, not likely to be effective in India.

This Bill was introduced at the July session of the Bombay Legislative Council, and, on meeting with much opposition, was withdrawn by Government who promised to circulate it for general criticism before re-introducing it at the next, (the October) session of the Council. Accordingly the Bill was submitted for opinion to the various organisations and individuals likely to be concerned. The Committee again gave the Bill sympathetic consideration but they were still unable to regard it as other than an undesirable and unnecessary measure, and in again addressing the Government of Bombay on the subject they stated that while certain developments which had arisen subsequent to their letter had

necessitated some modifications, in points of minor detail, of the views expressed in that letter, they had no hesitation in re-affirming the broad principles on which their objections to the measure in its then form were based. In the words of the President of the Chamber, when opposing the first reading of the Bill, the members of the Chamber had and could have, no possible objection to the compilation of statistics of a useful and reliable character; but they were still unconvinced of either the necessity or the utility of the proposed legislation and they were even more emphatically opposed to the adoption in this country of the means which it was proposed to employ.

The Committee added that it was quite clear from a perusal of the speeches made during the debate on the Bill in the Council that the main argument in its favour was held to be that statistics would be required to a considerably increasing extent in the near future in connection with the settlement of industrial disputes and that their compilation and maintenance beforehand by an impartial authority was likely to prove an important factor in the promotion of industrial peace. It was to this aspect of the question that the Committee accordingly devoted their attention and endeavoured to show—

(*a*) that the argument was untenable and could not be substantiated either from English or Indian experience;

(*b*) that legislation of the nature under review was neither a necessary nor a natural complement to legislation for the settlement of industrial disputes, as was evidenced by the fact that in at least two countries where the latter machinery was to be found in its most complete form, namely, the United Kingdom and France, no such legislation in any way comparable to the Bill existed;

(*c*) that even if the principle underlying the proposed measure were generally accepted and suitable of application to this country, it could not be held that the end would necessarily justify the utilization of the objectionable and inquisitorial means which it was proposed to employ;

(*d*) that the statement made by the Director to the effect that it was not possible to provide for the collection of statistics relative to the dispute under enquiry in an Arbitration and Conciliation Act was not in accordance with the facts; and

(*e*) that the system of an *ad hoc* enquiry into all the circumstances and conditions of work obtaining at the time of the cause of action which had been an essential feature of the English practice provided, on the other hand, the only reliable and satisfactory machinery for the settlement of industrial disputes, and, as was shown in the case of the recent strike in the mill industry, was both capable of immediate application to Indian conditions and also contained the nucleus of further development in the direction of industrial courts, wages boards, etc,, in course of time.

In conclusion, the Committee stated that if it was the intention of Government to proceed with the measure it was essential that the Bill should be amended in such a manner as :—

(*a*) to indicate clearly and concisely, like the Census of Production Act, the purpose and the period for which the additional statistical information was likely to be required; and

(*b*) to secure the collection of the desired information by equally effective but less objectionable methods than those suggested at the moment.

A revised Bill was subsequently published by Government. This Bill differed slightly from the Bill as originally introduced the principal effect of the changes made being to define the particular classes of information that might be called for and from what groups of persons each class of information might

be called. The President and Vice-President of the Chamber attended a Conference at Poona on the 4th October 1924 in connection with the measure, after which certain important alterations were made in the draft Bill and it was originally intended to introduce it at the October (1924) session of the Bombay Legislative Council but Government ultimately decided to postpone further consideration of the Bill until the July (1925) session of the Council.

The main alterations embodied in the second revision of the Bill were :—

(1) All reference to the Director of the Labour Office was omitted ; instead, the officer-in-charge of the collection of the statistics was defined as the Statistician ;

(2) the definition of " industrial establishment " was altered by confining it to those employing twenty, instead of ten persons ; and the former number was also adopted in the definition of "employer ; "

(3) trade unions, associations of employers and exchanges were excluded from the scope of the measure ;

(4) " fines and penalties " and " health and comfort of employes " were omitted from the list of subjects in respect of which statistics could be compiled ;

(5) in the previous drafts it was provided that special statistics could be collected after notification in the *Bombay Government Gazette* provided that the notification had previously been laid on the table of the Legislative Council during a session and no resolution had been passed against the extension of the scope of the statistics. In the revised draft this provision was omitted and the list of subjects about which statistics could be collected can be extended only by an amendment of the Act ;

(6) the forms to be filled in by persons called upon to furnish statistics shall be prescribed under rules framed under the Act ; these rules must be published in the *Bombay Government Gazette* and laid

on the table of the Bombay Legislative Council for one month and were liable to modification or annulment by resolution of the Council;

(7) the power of entry, in the case of all establishments other than shops, was allowed to gazetted officers only and subject to three days' notice in writing having previously been given, while an interview must be with the responsible officer in charge of the establishment and take place during business hours;

(8) the giving of irrelevant information on a form was no longer a punishable offence;

(9) the previous sanction of the Governor in Council, instead of Government, was necessary before the institution of any prosecution under the Act;

(10) the rules under the Act shall prescribe the expert assistance, if any, the Statistician shall seek in the preparation of forms and the publication of results;

(11) instead of the rules made under the Act coming into force immediately on their publication in the Gazette they must be laid on the table of the Council for one month and thereafter be subject to revision by a resolution of the Council passed during the next session thereof. (*See Volume* II.)

PROPOSED WEEKLY BULLETIN OF LABOUR MOVEMENTS.

The Committee in August 1924, received a letter from the Labour Office, Bombay, asking their opinion as to the probable utility to the members of the Chamber, and other employers of labour in Bombay, of a *Weekly Bulletin* giving (*a*) estimates of the number of workers actually on the move, with and without families, from different regions of this Presidency towards Bombay and other centres, and (*b*) forecasts of the movements of seasonal labour from the districts and outside the Presidency.

In reply, the Committee stated that, although they recognized that the larger employers of coolie labour like the Bombay Port Trust, Municipality, Development Department and Improvement Trust were in a better position to give advice on the subject in question, they were generally of opinion that as the figures showing labour actually on the move would necessarily be published some time after it had actually arrived at its destination, or, at the best contemporaneously therewith they would not be likely to serve any very useful purpose, while it might also be assumed that the forecasts of labour movements would be of doubtful accuracy even if compiled under the most favourable conditions. The Committee noted that the bulk of the work in question would inevitably fall on the mamlatdars in charge of talukas, and they expressed their disfavour of any suggestion which would involve the placing of more statistical work on those officers merely in order to produce figures of doubtful accuracy and utility. In the circumstances, while appreciating the Labour Office's desire to assist employers in the matter of the supply of labour in this Presidency, the Committee felt that no useful purpose was likely to be served by the issue of the Bulletin.

As the concensus of opinion expressed by the other bodies consulted was to the same or a similar effect it is understood that the Director has decided not to proceed with the proposal.

THE WORKMEN'S COMPENSATION ACT, 1923.

RULES THEREUNDER.

(*See Reports* 1922, *Vol.* I., *p.* 102 ; 1923, *Vol.* I, *p.* 67.)

The Committee received for their consideration and comment a copy of the draft rules which the Governor-General in Council proposed to make under section 32 of the Workmen's

Compensation Act, 1923. These rules related to all the relevant matters which were not, in the opinion of the Governor-General in Council, of merely local or provincial importance, and their scope is described in section 32 of the Act. The text of the Workmen's Compensation Act will be found in the Chamber's Report for 1922.

After having carefully studied the rules and having referred them to a Sub-Committee consisting of the Hon'ble Sir Arthur Froom, Kt., and Messrs. F. C. Annesley and T. E. Cunningham the Committee replied that in their opinion the draft rules and the forms prescribed for adoption thereunder, in the absence of any Indian standards or experience by which their effect in practice might be observed or compared, might generally be approved subject to certain modifications. At the same time the Committee laid strong emphasis on the experimental nature of the legislation and they reserved the right to press for further modifications of the rules or forms in the light of experiential knowledge of their operation.

The Committee's detailed comments on the draft rules and a copy of the rules as finally sanctioned and notified by the Government of India as also the rules made by the Bombay Government for regulating the scales of costs in proceedings under the Act will be found in *Volume* II.

THE MATERNITY BENEFITS BILL.

The views of the Chamber were invited in November 1924 by the local Government on a Bill to make provision for the payment of maternity benefits in certain industries which was introduced by Mr. N. M. Joshi in the Legislative Assembly on the 23rd September 1924.

The Bill, which sought to carry out some of the proposals contained in the Draft Convention "relating to the employment of women before and after child birth, including the question of maternity benefits," adopted at the first session of the International Labour Conference held at Washington in 1919, proposed

(1) to prohibit the employment of women in industries, the work in which is regulated by law, for six weeks after confinement;

(2) to enable them to leave work six weeks before confinement;

(3) to prevent them from being dismissed from service during these periods; and

(4) to provide for the payment to a woman worker of financial help sufficient to maintain her and the child in a healthy condition, the money to be raised by the local Government by levying contributions on the industries covered by the Bill, in the form of a small cess on the products of such industries or in some other convenient form and to establish a fund called the Maternity Benefit Fund, out of which payments are to be made.

The Committee of the Chamber examined the Bill in the light of the many enquiries which had been conducted into the question in the Bombay Presidency during recent years and in replying to the Bombay Government observed that the Bill sought to prohibit, *inter alia*, the employment of women during the six weeks following their confinement and to afford them the option of leaving their work at any time within six weeks thereof upon production of a medical certificate. While the Committee appreciated the humanitarian motives underlying the provisions of the Bill in this connection, which so far as the first part was concerned followed closely the English law as embodied in Section 61 of the Factory and

Workshop Act, 1901, they were not satisfied as to their practicability, in the special conditions obtaining in this country, and they invited attention to the proceedings of the Conference held at Simla in 1921, when the question was examined and discussed at some length, without however any solution of the many practical difficulties in the way of the proposed legislation being discovered. Since that date, moreover, the Bombay Government had further investigated the question ; and it was significant that during the course of a debate in the Bombay Legislative Council, in July 1924, the Honourable the General Member stated that while Government were continuing their enquiries as to the possibility of introducing a State-aided system of compulsory maternity benefits, they had definitely come to the conclusion that legislation of the nature under reference, besides being premature and considerably in advance of public opinion, was fraught with such practical difficulties as to render its effectiveness in practice extremely problematical.

The Bill, however, not only contemplated the mere prevention of work before and after confinement but also required the maintenance by employers of a Maternity Benefit Fund, out of which it was proposed to provide for the support of the woman and her child during her enforced absence; and it was to this part of the Bill that the Committee took most exception as they were convinced that, besides being inequitable, as seeking to impose upon individuals a recognised liability of the State, it could only affect adversely the interests of the women themselves. As already stated, the Committee's objections to the first part of the measure related mainly to its impracticability, but when considered in conjunction with the proposals in regard to maternity benefits, it assumed quite a different aspect, and was likely to restrict the

employment of women in organised industries to an extent which would cause considerable financial embarrassment and hardship to the families concerned, who could ill afford, and would certainly resent, the resultant diminution of their wage-earning capacity.

Apart from the above aspect of the question, which did not appear to have received adequate recognition from the mover of the Bill, the International Draft Convention, upon which it was based, definitely contemplated the payment of such benefits either out of public funds or by means of a system of insurance, and in no country, so far as the Committee were aware, had the principle which the Bill sought to establish in that connection even been seriously considered.

The Committee were accordingly of opinion, after careful consideration of the measure from every point of view, that it was both premature and impracticable and should be opposed on the lines indicated.

PROPOSED WEEKLY PAYMENT OF WAGES TO WORKMEN, DOMESTIC SERVANTS AND OTHER EMPLOYEES.

In October 1924 the Committee were addressed by the Upper India Chamber of Commerce in regard to a Bill that had been introduced in the Legislative Assembly on the 23rd of September 1924 to provide for the payment, at intervals of not longer than one week, of all wages of less than Rs. 100 per mensem. The Upper India Chamber stated that their members were practically unanimous in condemning the Bill as unnecessary, ill-advised and objectionable, and they invited the Committee to express their views on the subject.

The Committee replied that the enquiry recently instituted by the Committee of the Bombay Millowner's Association, in order to ascertain the views of the mill operatives as to the desirability of introducing a system of fortnightly payments, had made it quite clear that the majority of the operatives preferred the existing system of monthly payments. Moreover, it was equally certain from a perusal of the principal reasons advanced by the workpeople against any alteration of the existing system that they would be even more opposed to the institution of weekly payments. The Committee accordingly stated that in their opinion no case had been made out for the proposed legislation and that the Bill should be opposed. (*See Volume* **II.**)

INTERNATIONAL LABOUR CONFERENCE.

(*See Reports* 1922, *Vol. I, page* 83 ; 1923, *Vol. I, page* 74.)

In November 1924 the Government of Bombay forwarded to the Chamber a copy of a notification issued by that Government regarding the draft conventions and recommendations adopted by the Sixth International Labour Conference which met at Geneva in June 1924 and later also forwarded a copy of a Government of India Press Communique in connection with the Agenda of the seventh session of the Conference to be held at Geneva on the 19th May 1925.

The formal items on the agenda of the sixth conference were :—

(1) Development of facilities for the utilisation of workers' leisure.

(2) Equality of treatment for national and foreign workers as regards workmen's compensation for accidents.

(3) Weekly suspension of work for twenty-four hours in glass manufacturing processes where tank furnaces are used.

(4) Night work in bakeries.

The formal agenda of the seventh Conference consisted of the following items :—

(1) Workmen's compensation ;

(2) Equality of treatment for national and foreign workers as regards workmen's compensation for accidents (final vote on the Draft Convention adopted by a preliminary vote of the Conference at its Sixth Session).

(3) Weekly suspension of work for twenty-four hours in glass manufacturing processes where tank furnaces are used (final vote on the Draft Convention adopted by a preliminary vote of the Conference at its Sixth Session.)

(4) Night work in bakeries (final vote on the Draft Convention adopted by a preliminary vote of the Conference at its Sixth Session).

It was notified that the election of the Governing Body would also take place at this Conference.

The Government of Bombay asked for the views of the Chamber on the draft conventions and recommendations of the Sixth Session and for suggestions in regard to the Seventh Session.

In both cases the Committee informed Government that they had no suggestions to put forward.

THE INDIAN COTTON GINNING AND PRESSING FACTORIES BILL.

(*See Reports* 1920, *Vol. I, page* 188 ; 1923, *Vol. I, page* 213.)

The Government of Bombay in October 1924 forwarded to the Chamber for an expression of opinion thereon a copy of

a Bill to provide for the better regulation of cotton ginning and cotton pressing factories.

In the Statement of Objects and Reasons attached to the Bill it was mentioned that the Indian Cotton Committee, which was appointed in 1917, in their report recommended certain measures, including the licensing of cotton ginning and pressing factories, to prevent such malpractices as damping, mixing and adulteration, which were injurious to the quality and reputation of Indian cotton. The recommendations of the Committee, however, involved an excessive amount of official interference. The object of the Bill under reference was to put the trade in a position to protect itself by providing for the marking of bales and the record of ownership, and by providing further that unmarked bales were not tenderable in fulfilment of a contract, if marked bales were demanded by the purchaser.

The Bill also made provision for the maintenance of registers for statistical returns, for the use of correct scales and weights, and for the structural improvement of ginning and pressing factories. The Bill was based on the recommendations of the Indian Central Cotton Committee, and was supplementary to the Cotton Transport Act, 1923.

The Committee in reply informed the Government of Bombay that they strongly supported the Bill and hoped it would be adopted by the Legislature at an early date. (*Volume* **II.**)

PROTECTED AREAS UNDER THE COTTON TRANSPORT ACT, 1923, IN THE BOMBAY PRESIDENCY.

(*See Reports* 1922, *Vol. I, page* 278; 1923, *Vol. I, page* 209.)

Mention was made in the report for 1923 of a meeting convened by the Minister of Agriculture to discuss the

application of the Cotton Transport Act, 1923, to the Bombay Presidency. As a result of the meeting a notification, dated 18th August 1923, was issued, with the approval of the Legislative Council, specifying six areas, and the railway stations included therein, the import of cotton into which was prohibited, under section 3 (1) of the Act, except under license. The notification, in accordance with the decision reached at the above-mentioned meeting, prescribed three protected areas in Gujerat, *viz.*, the South Surat area, bounded on the north by the Mandola and Purna rivers, the Surat area, lying between the South Surat area and the Tapti river, and the Olpad-Ankleshwar area, including the area between the Tapti and Nerbada rivers.

Subsequently however a considerable agitation arose against the exclusion of unginned cotton produced on the boundaries of the South Surat and Surat zones, respectively, from the zones where a superior variety of cotton was grown and it was strongly urged that, at any rate for road transport, the Surat district should be converted into a single area. The Indian Central Cotton Committee, after consultation on the spot with the Provincial Cotton Committee, on the other hand reiterated their conviction that at least the Tapti river should be maintained as the boundary between the Surat and the Olpad-Ankleshwar zones, a view which was consistently supported by the Chamber's representative, Mr. V. A. Grantham, M. L.C., who is also Vice-President of the Indian Central Cotton Committee. The question was discussed at considerable length in the Bombay Legislative Council in March 1924 when a resolution recommending the adoption of one zone only for the Surat area was carried by a majority, and another conference of cultivators, owners of gins and presses and merchants interested was accordingly held at Surat in September 1924 when the Chamber was again represented by Mr. V.

A. Grantham. At the conclusion of the Conference the Minister, who presided, announced that before any changes were made in the demarcation of the protected zones Government would take into consideration the suggestions and legitimate grievances voiced at the meeting.

Proposals for the modification of the notification, in pursuance of the above undertaking, were placed before the Legislative Council in October when a revised form was adopted which represented a compromise between the views of those members who desired the whole of the Surat district to be declared one zone and those who were in favour of the retention of two or three separate areas. The effect of the amendment is the retention, so far as rail transport is concerned, of the existing zones, but licenses are to be issued freely to cultivators in the villages of the Chorasi, Olpad and Mandvi talukas of the Olpad-Ankleshwar area for the transport of their kapas and cotton to Surat, Bardoli or Madhi as the case may be. It is understood that such licenses will be issued up to the limit of cotton produced in each village.

EAST INDIA COTTON ASSOCIATION, LIMITED.

REVISED BY-LAWS.

(*See Report* 1921, *Vol. I, p.* 202; 1922, *Vol. I, p.* 283.)

The events which led up to the passing of the Bombay Cotton Contracts Act, 1923, are set out in the Reports for 1921 and 1922, and in the latter report it is recorded that the Hon'ble Member in charge of the Bill undertook, on behalf of Government, that the new by-laws of the East India Cotton Association to be made under the Act should be submitted in the first instance to all public bodies for their approval before notification in the Government Gazette.

During February, 1924, before the new by-laws were framed, the Government of Bombay informed the Committee that under section 3 (3) of the Bombay Cotton Contracts Act, 1922, they had accorded their approval to an amendment of No. 59 of the old by-laws of the Association and enquired whether the Committee had any objection to the notification of the amendment in the *Bombay Government Gazette*. The Committee replied that they had no objection.

The previous by-law No. 59 read—	The amended by-law No. 59 read—
"The Board may from time to time, and for such period as the Board may prescribe, prohibit Hedge Contracts for the sale or purchase of cotton or of any description or class of cotton specified in Schedule 'A' at a lower rate than such as may from time to time be fixed by the Board or at a higher rate than such as may from time to time be fixed by the Board."	"With the approval of the 75 per cent. of the members present (subject to a minimum limit of eight members present and a fraction being counted as an integer) the Board may from time to time, and for such period as the Board may in the circumstances find it advisable to prescribe, prohibit trading in one or more Hedge Contracts for the sale or purchase of cotton, or of any description or class of cotton, specified in Schedule 'A' at a higher or lower rate than such as may from time to time be fixed by the Board, and the Board may, with the approval of the Representative Committee, absolutely prohibit such trading for a specified time, or until further notice or altogether."

In April the Government of Bombay submitted a copy of revised by-laws fixed by the Board of the Association under section 3 of the Act and approved by its Representative Committee in conformity with the provisions of Article 73 of the Articles of Association and enquired whether the Committee of the Chamber had any objection to the sanction and notification of the by-laws by Government. The Committee replied that they had no objection.

Later in the same month Government asked the Committee if they had any objection to the revision of by-law 48 to read as follows :—

"48. Trading in new crops shall be permitted each year from 1st June provided that in the event of trading in July/August fully good Broach being prohibited in any year the Board may that year permit trading in new crops from 1st May with the approval of the Representative Committee."

The Committee informed Government that they had no objection to the suggested revision.

BENGAL WAGERING ASSOCIATIONS BILL.

History of the formation of the East India Cotton Association, Ltd.

During the year the Committee received from the Bengal Chamber of Commerce, a copy of a Bill entitled the Wagering Associations Bill of which notice of introduction had been given in the Bengal Legislative Council and which was intended to provide for the suppression of wagering or gambling associations in Calcutta. This Bill had been submitted to the Bengal Chamber of Commerce for criticism and the Committee of that Chamber stated that they understood that legislation, which resulted in the establishment of the East India Cotton Association, had been undertaken some years ago by the Bombay Government in order to check gambling in respect of cotton and that they would be very glad to receive particulars of this legislation and the Committee's views on the subject.

In reply, the Committee submitted to the Bengal Chamber a memorandum outlining the principal events that led up to the control of the Bombay cotton trade by the East India

Cotton Association in 1923. A copy of this memorandum is reproduced in the Appendices.

In connection with the question of the success of legislation for checking commercial gambling, the Committee remarked that as regards the suppression of gambling outside authorised associations such as the East India Cotton Association, the weakness of legislation lay primarily in the difficulty of police action and in this connection it appeared that the removal of abuses depended essentially on a general desire within the trade itself to abolish unregulated speculation. As regards speculation under the auspices of an authorised association, the Committee put forward the opinion that success depended upon the application of the rules and by-laws of such associations. The Bombay legislation in this connection in so far as it had led to the concentration in one central body of a representative character, enjoying statutory recognition, was satisfactory. But it had not achieved the elimination of the financially weak speculator trading above his means, although progress in that direction had been made. (*See Volume* **II.**)

THE INDIAN COTTON CESS (AMENDMENT) ACT.

(*See Reports* 1920, *Vol. I, page* 194; 1921, *Vol. I, page* 192; 1922, *Vol. I, page* 203.)

The Indian Cotton Cess Act, 1923, provided for the levy of a cess on all cotton produced in India and either exported from any customs port to a port outside India or consumed in a mill in British India. During 1924, the Indian Cotton Cess (Amendment) Act, 1924, was passed which so amended the original act that the Governor-General in Council by notification in the *Gazette of India* might direct that the

cess should be levied on cotton exported by land to any foreign territory outside India specified in the notification.

The original Act made the Collectors of districts responsible for the collection of the cess on cotton consumed by mills in their districts. The cotton excise staff in the Bombay Presidency is, however, under the control of the Collector of Bombay and in order that he might be made responsible for the collection of the cess in the Bombay Presidency, the Amending Act also provided that the duties of a Collector under the Act, might be performed by an officer appointed by the Local Government. (*See Volume* **II.**)

REGISTRATION OF CONVEYANCES, LEASES AND MORTGAGES.

System of Photo-copying.

A member of the Chamber, in April, 1924, drew the attention of the Committee to the fact that the registration of conveyances, leases and mortgages above a certain value is compulsory in India. Until recently when a document was lodged for registration it was copied by clerks of the staff of the Registrar at Bombay and the copy was then bound up in a file. This file was open for inspection and it was thus possible to ascertain whether there were any incumbrances upon the property or other dealings with it which the intending vendor or mortgagor had not disclosed. During 1921, as a measure of economy, it was understood a change was made in this practice, and documents had to be sent to Poona, where they were photographed; to enable them to be photographed they were unstitched, and afterwards stitched up again and returned to the solicitors or other party interested, in an un-registered envelope.

The member of the Chamber, who drew the Committee's attention to these facts, stated that instances had occurred where, after the return of the documents, it had been discovered, that portions of one document had been stitched up with portions of another. For a comparatively illiterate clerk to be allowed to unstitch documents dealing with property, in some cases of considerable value, and to entrust to him the re-sewing of the documents was, the member considered, a dangerous practice ; and, furthermore, they saw no reason why such documents should be sent through the post in un-registered envelopes. Strictly speaking, the member thought that the documents should not be sent through the post at all.

Moreover, the member added, since this new practice had been adopted, solicitors were no longer allowed to take a search which was now done by the staff of the Registrar. An intending purchaser or mortgagee would, therefore, in future have to rely upon the skill of the Registrar's clerk, who might or might not have experience, and should he make a mistake or omit a document, the mortgagee or purchaser might find his security valueless and would in all probability have no redress against Government as he would have had against the solicitors.

The member also forwarded to the Committee a copy of a petition on the same subject that had been presented to His Excellency the Governor in Council by the Bombay Incorporated Law Society, who strongly urged that the previous system of copying the documents by hand should be reintroduced.

The Society considered that the chief drawbacks of the new system were :—

(a) the mutilation and unstitching of documents necessitated by the new process, and the consequent danger of the loss of

parts of folios, etc., owing to carelessness in the Director of Registration's office;

(*b*) the system of returning documents, after they have been photographed, through the post, with the attendant possibility of loss, etc;

(*c*) the refusal to hand over originals in exchange for receipts passed by the Director's office;

(*d*) the disallowance of search by the solicitors' and other parties' own clerks.

After enquiry, the Committee addressed the Government of Bombay and stated that they supported the petition of the Bombay Incorporated Law Society.

Government, however, did not at once reply either to the Law Society or to the Chamber, but a press note was issued by the Director of Information which, after giving a general explanation of the reasons why the photo-copying system had been introduced, endeavoured to answer some of the objections that had been raised against it and concluded with the statement that a Bill was under contemplation to give legislative sanction to a general introduction of the system.

The press note did not appear to answer any of the main practical objections raised by the Law Society and the Committee requested the Chamber's representatives on the Bombay Legislative Council to record their objections to the system should the matter be brought forward in the Council.

At a meeting of the Bombay Legislative Council held on the 20th October, 1924, a supplementary demand was made for transfer of Rs. 9,700 from the head of "Registration" to the head of "Expenditure in England, High Commissioner for India" for the purchase of paper and chemicals required

from England for the photo-copying of documents in the registration department.

The Minister in charge, in making the demand, stated that a provision of £700 was made in the current budget for stores from England for photo-registration. But since that provision was made, the sphere of operations of that branch of the department had been extended and further materials had been ordered.

The demand was strongly opposed by several members of the Council, including the Chamber's representative, on the ground that the system should be abolished and the motion was eventually lost on a division.

ADMINISTRATION OF JUSTICE IN INDIA.

APPOINTMENT OF CIVIL JUSTICE COMMITTEE.

(*See Report* 1923, *pages* 38 *and* 42.)

At the beginning of the year the Governor-General in Council appointed a Committee to enquire, *inter alia*, into the delays in the administration of justice. The terms of reference to the Committee were :—

To enquire into the operation and effects of the substantive and adjective law, whether enacted or otherwise, followed by the Courts in India in the disposal of civil suits, appeals, applications for revision and other civil litigation (including the execution of decrees and orders) with a view to ascertaining and reporting whether any and what changes and improvements should be made so as to provide for the more speedy, economical and satisfactory despatch of the business transacted in the Courts and for the more speedy, economical and satisfactory execution of the processes issued by the Courts.

The Committee was constituted as follows :—

The Hon'ble Mr. Justice George Claus Rankin, Barat-Law, Puisne Judge of the High Court of Judicature at Fort William in Bengal	*Chairman.*
The Hon'ble Mr. Justice Louis Stuart, C.I.E., I.C.S., Puisne Judge of the High Court of Judicature at Allahabad	*Members.*
Dr. Francis Xavier De Souza, I.C.S., Barrister-at-Law, District and Sessions Judge in the Bombay Presidency	
Diwan Bahadur Sir Tirumalai Desika Achariyar Avargal, Kt., Vakil, Trichinopoly	
Mr. C. V. Krishnaswami Ayyar, Subordinate Judge in the Madras Presidency	*Secretary.*

This Committee, which was generally known as the Civil Justice Committee, assembled in February and subsequently issued a questionnaire and invited all associations and individuals who wished to give evidence before the Committee to submit answers to a selection of the questions.

After referring the matter to a small Sub-Committee, consisting of Messrs. L. S. Hudson, M.L.C., V.A. Grantham, M.L.C., and C. N. Caroe, who made many enquiries and investigations, the Committee submitted a memorandum, on the lines recommended by the Sub-Committee, containing answers to those of the questions which in their opinion could suitably be considered by the Chamber and which related more particularly to the procedure in connection with the hearing or disposal of commercial suits. These questions and the Committee's answers will be printed in full in the Appendices.

Later in the year Messrs. V. A. Grantham, M.L.C., and C. N. Caroe also gave oral evidence on behalf of the Chamber. In the course of the proceedings they were asked by the Civil Justice Committee to invite from the Chamber an opinion as to whether it would be possible to institute in India "Committees of Creditors" in insolvency proceedings, as was done

in England, instead of entrusting the whole of the work, as was the case in India, to the Official Assignee. It was suggested tentatively that such committees would do the work more expeditiously and possibly extract more money than the Official Assignee.

After consultation with the Chamber's solicitors, the Committee informed the Civil Justice Committee that they understood that English Committees of Creditors were usually appointed to assist the Trustee in Bankruptcy, who was not a Government official but a member of a firm of chartered accountants, a solicitor or a business man, and that the Committee of Creditors worked with him in order that the administration of the bankrupt's estate might be carried through to the best advantage of the creditors. In ordinary bankruptcies it was unusual, the Committee believed, for the Official Receiver to become a Trustee.

In India, on the other hand, the proposed Committee of Inspection would have to act with the Official Assignee, and the Committee felt that until the management of the Official Assignee's office had been thoroughly overhauled it would be impossible to get suitable persons to serve on such Committees. If however the Insolvency Act were so amended as to permit of the appointment of Trustees in Bankruptcy, in the English sense, it might, the Committee added, be easier to persuade persons to agree to act as members of such committees, but experience alone could show whether that was so.

Subsequently the Prothonotary and Registrar of the Bombay High Court addressed the Committee in regard to the assertion referred to in the previous paragraph and asked them to put forward any suggestions which they

thought should be considered with regard to the management of the Official Assignee's office, and added that if the commercial community had any complaints to make regarding such management, the Chief Justice would always be pleased to consider what could be done to remedy them.

In reply the Committee informed the Prothonotary that the special Sub-Committee of the Chamber referred to above were convinced by the evidence laid before them that the Official Assignee's office was under-staffed, and should be strengthened by the appointment of a permanent Assistant to the Official Assignee, who should be competent to take charge of the office when the latter was on leave and should in such an event be appointed to the acting appointment. Further the staff should be increased with a view to an improvement being made in the realising of insolvent estates and the quicker distribution of dividends. The Committee added that they were strongly of opinion that the management of the Official Assignee's office should be thoroughly overhauled and that the High Court should insist on due and prompt effect being given to the decrees issued by the Judges in insolvency cases. (*See Volume* **II**).

BILL FURTHER TO AMEND THE PRESIDENCY SMALL CAUSE COURTS ACT, 1882.

(*See Report* 1917, *pp.* 14, 152.)

The Government of Bombay, in February 1924, forwarded to the Chamber, for an expression of opinion thereon, a copy of a draft Bill further to amend the Presidency Small Cause Courts Act, 1882. From the statement of Objects and Reasons attached to the draft Bill it appeared that the object of the Bill was to extend the jurisdiction of the Small Cause Court,

in money suits, to Rs. 5,000 ; and to empower them to take cognizance in some classes of cases which, it was thought, could properly be disposed of in those Courts, but which, at the moment, had to be instituted in the High Court.

It was stated that there were two reasons for the proposed extension of the jurisdiction of the Small Cause Court, one being to relieve the High Court of the necessity of trying suits which should properly be cognizable by a Small Cause Court, and the second to afford litigants a cheaper and speedier mode of redress. Advantage had also been taken of the amending Bill to modernise some references in the Act, which were out of date owing to other enactments, and to make dutiable certain applications which at the moment were so in the Courts outside Presidency Towns, and which there was no good reason for exempting in Bombay City.

The Committee, in the first instance, referred the Bill to a Sub-Committee, consisting of Messrs. V. A. Grantham, M.L.C., Cecil N. Caroe, and A. K. Graham, whose report was adopted, and a letter on the lines of the report was sent to Government. Before proceeding to discuss the circumstances in which they found it necessary to record their opposition to the Government proposals in the foregoing connection, the Committee considered it desirable to review briefly the previous history of the question whether it was desirable to provide additional facilities for the disposal of suits not at present within the jurisdiction of the Small Cause Court. The last occasion on which the question in its present form was closely examined by the Chamber was in 1916, when its opinion was invited by the Bombay Government as to whether there should be a City Court for the Town and Island of Bombay with jurisdiction to receive, try and dispose of all suits and other proceedings of a similar nature not exceeding Rs. 5,000 in

value, in addition to the High Court and the Small Cause Court, or whether the jurisdiction of the latter should be raised to a higher limit of value and its scope generally extended. The Chamber was at the same time invited to put forward any other suggestions which in its opinion would make for the avoidance of high costs in comparatively small suits and proceedings.

In the course of their lengthy reply the Committee of the Chamber stated that they were not in favour of the establishment of a City Court or of the extension of the jurisdiction of the Small Cause Court but they recommended the effective formation within the High Court of a special Commercial Court to deal with mercantile cases and the appointment of a special judge to preside over the Court. The Committee added that they understood that the rules of the Bombay High Court contained special provisions relating to the hearing of commercial suits but that no special Commercial Court had been constituted, and while they were willing to concede the possibility that the number of commercial causes might not be sufficient in ordinary times to keep one judge continuously employed, they considered that their point would be met if the judge were specially appointed to sit as a Commercial Judge and take up such causes in priority to other work. The Committee then detailed the procedure adopted by the Commercial Court in England and that followed by the Bombay High Court in hearing commercial suits and endeavoured to point out how in their opinion the rules of the Bombay High Court might be amended to achieve the objects in view. As no action followed this reference the Committee assumed that the Chamber's objections to the original proposals received some measure of support in other quarters. Unfortunately, however, their alternative proposals did not receive the same

consideration and the Committee understood that the rules of the Bombay High Court, to which the Committee of 1916 referred, had neither been revised nor had full use been made of the existing machinery.

In dealing with the Bill under reference the Committee observed that severe penalties in the way of costs were to be imposed on plaintiffs who should file in the High Courts suits which were ultimately declared to be cognizable by the Small Cause Court, and stated that they considered that the question of extending the pecuniary jurisdiction of the Small Cause Court to Rs. 5,000 should be examined from two aspects:—

(1) whether it would provide litigants with a more speedy and cheaper mode of redress, and, if so,

(2) whether such advantages would in any way be outweighed by other considerations, *e.g.*, in the shape of a possible less qualified tribunal, legal assistance of a possibly less efficient character, or methods of procedure which were not necessarily conducive to the fairest and most satisfactory hearing of cases in which important questions of principle were involved.

As the Committee's objections to the proposed measure related mainly to the second point, they stated that they were strongly of opinion that neither the qualifications nor the experience of Presidency Small Cause Court judges were such as to justify the extension of their jurisdiction in the case of commercial suits in the manner proposed and in this connection observed that the limits of pecuniary jurisdiction in the case of County Courts in England, on the model of which the constitution of the present Presidency Small Cause Courts was based, was £100, or Rs. 1,500. The Committee

laid particular emphasis upon this aspect of the question, for very important and intricate legal issues were often involved in the trial of commercial suits of even a small pecuniary value.

The Committee added that until the scale of costs under the new arrangements had been published it was impossible to say what the status of legal practitioners appearing in the Court within its extended jurisdiction would be, but although it might be anticipated that commercial cases of considerable importance would frequently be triable by the Court, it was unlikely that the maximum fee recoverable would exceed Rs. 100, in which case it would obviously be impossible for solicitors and counsel to appear unless clients were willing to bear the excess, the alternative being to rely on a pleader without the advice of a solicitor. This, in the opinion of the Committee, was a factor of considerable importance. They were convinced that, in an important case, it would be impossible to proceed without the help of both a solicitor and a capable advocate. If therefore these had to be paid for without the possibility of recovering the cost from the unsuccessful adversary, it would go far to off-set any saving which might be effected in suits of a simple nature in which it might be considered possible to instruct a pleader only. Even this saving was illusory for a Rs. 5,000 suit in the Small Cause Court, because of the heavy court fee demanded in the Small Cause Court, would cost just as much as a short cause suit of the same value in the High Court. This again was an argument in favour of speeding up the procedure of the High Court rather than increasing the jurisdiction of the Small Cause Court. By so doing the commercial community would obtain a higher class of judgment than would be obtainable in the Small Cause Court and at no greater cost.

Having sufficiently indicated their objections to the proposed measure on general grounds the Committee did not think it necessary to discuss its details except to state that they were informed that no law reports were maintained in the Small Cause Court and consequently no records of precedents, etc., were kept, and this, in their opinion, was an additional consideration to be borne in mind when the proposals were examined from the point of view of speed and cheapness.

The Committee thus endeavoured to show that in their opinion the extension of the jurisdiction of the Small Cause Court would not necessarily provide litigants with a more speedy or cheaper mode of redress, and, further, that certain very important considerations were likely to outweigh any advantages which might be gained in that direction. At the same time they considered that both the objects in question could be secured in a more direct and satisfactory manner, namely, by the provision of additional judges in the High Court and the maintenance of an adequate staff, the work of such judges to be confined so far as possible to the hearing of commercial suits in accordance with the procedure recommended by the Chamber in 1916 and they were unanimous in their view that the best interests of the commercial community would not be served by the adoption of any other course.

Copies of the Committee's letter were forwarded to the European Association (Bombay Branch) and the Bombay Incorporated Law Society, which had been similarly addressed by the Bombay Government, and from the replies received from the bodies in question it appeared that they were generally in accord with the Chamber's views and had replied to the Bombay Government on similar lines.

The Committee of the Chamber had occasion to refer to this question again in July 1924 when they were invited to give evidence before the Civil Justice Committee.

In reply to Question No. 15 of the Questionnaire issued by the Civil Justice Committee, which enquired whether the scope of Section 19 of the Presidency and Schedule (*ii*) of the Provincial Small Cause Courts Acts should be restricted and Small Cause Courts given jurisdiction over some classes of suits excluded from their jurisdiction at present, the Committee stated that they were definitely and emphatically opposed to the extension of the jurisdiction of the Presidency Small Cause Courts.

REGISTRATION OF BUSINESS NAMES AND PARTNERSHIPS.

(*See Reports* 1879-80, *pp.* 33, 325 ; 1903, *pp.* 39, 286 ; 1904, *pp.* 40, 328; 1907, *pp.* 20, 170; 1908, *pp.* 20, 101, 171; 1919, *pp.* 35, 280 ; 1920, *Vol. I*, *page* 73 ; 1923, *Vol.* I, *page* 103.)

As was noted in the Chamber's report for 1923, the following resolution was unanimously adopted at the fifth annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Bombay on the 3rd December 1923 :—

" That this Association invites the attention of Government to the resolutions regarding the advisability of provision by law for the registration of business names and partnerships adopted at the First Conference of the Chambers of Commerce of India and Ceylon in 1905, and by this Association in 1920 and 1921, and strongly urges that legislation on these important subjects should not be delayed any longer."

A copy of the resolution was forwarded to the Department of Commerce of the Government of India, who, in acknowledging receipt of it, stated that the question of undertaking legislation for the registration of business names and partnerships was carefully considered during 1919—1922 in consultation with local Governments and Administrations, but that owing mainly to certain practical difficulties connected with the Hindu Joint Family system, it was decided not to proceed with the matter. The Government of India added that no solution had so far been found of these difficulties and they regretted that they were unable to re-consider the decision arrived at in 1922.

The Government of India observed that during the discussion preceding the adoption of the resolution by the Associated Chambers, more than one speaker laid stress on the fact that an Act providing for the compulsory registration of business names was already in operation in Burma and explained in this connection that the number of Joint Family businesses in Burma was so small that it was decided to ignore them, and that as the Act was only put into force in Burma in July 1923, little experience had so far been gained of its working.

In forwarding to this Chamber a copy of the above letter from the Government of India, the Associated Chambers enquired whether the Chamber desired to offer any remarks upon the decision of the Government of India, not to reconsider their previous decision arrived at in 1922.

The Committee, in reply, informed the Associated Chambers that they were unanimous in their opinion that the letter from the Government of India was unsatisfactory, not only on account of the decision which it conveyed, but more especially because it again gave no indication of the precise

nature of the difficulties on which the decision was based. It merely stated that, owing to certain practical difficulties connected with the Hindu Joint Family system, it was decided, in 1922, not to proceed with the matter and that no solution had yet been found of these difficulties.

The Committee submitted that at no time since the question was first mooted had the Government of India stated the precise nature of these difficulties, and that it might help towards a solution of the problem if Government were to circulate a statement of their difficulties to those most interested. In particular the Committee desired to know the precise difficulties in the way of the registration of the Manager of a Hindu Joint Family business, as a first step towards a closer form of registration. At the meeting of the Associated Chambers, in December last, Mr. Chadwick stated that the law authorities advised that it was too dangerous to endeavour to define, by statute, the duties and liabilities of what was known as the Manager of a Hindu Joint Family. But the Committee could not understand why this danger, which was in itself not quite clear to them, should debar Government from insisting on the registration of the Manager. This was surely rather different to a complete definition of his duties and liabilities.

The Committee accordingly suggested that before the Chambers were asked to acquiesce in the Government of India's decision they should be given an opportunity of examining in detail each of the difficulties which were alleged to arise in the foregoing connection and that Government should be asked for that purpose to prepare and submit to the Association a statement of the same. The Committee added that they would prefer that provision should be made by legislative enactment for the compulsory registration of all communities, except Hindus, in the ordinary way and in the case of Hindu

Joint Families of the Manager, rather than that the existing most unsatisfactory conditions should continue, and they were confident that their views were shared by the majority of the other Chambers.

As a basis for discussion, if and when the foregoing statement was available, the Committee pointed out that there were two schools of Hindu law, Dayabhaga and Mitakshara. In the case of the former sons and grandsons of partners had no interest so long as the latter were alive and their registration would presumably present no difficulty. It was however to overcome the difficulties in connection with the second school, in which a son born to any partner automatically became a partner himself as from the date of his birth, that the Committee suggested the registration of the Manager of the family business. The Committee added that it should also be borne in mind that under the Civil Procedure Code all Hindu Joint Families could be compelled to declare their partners. In these circumstances the Committee expressed a hope that the President of the Associated Chambers would endeavour to obtain from Government a detailed statement of the difficulties, other than those arising from sentiment and the disinclination of the community concerned, in the way of the adoption of legislation.

At a later date the Committee were informed by the Associated Chambers that the Government of India had been addressed on the lines of their reply.

The Government of India, in acknowledging receipt of the Association's letter, stated that the subject had been under public discussion for many years, and as the correspondence under reference itself showed the Association was not unaware of the difficulties involved. The Government of

India regretted that they were unable to introduce legislation on the subject, but stated it was always open to the Association, if the difficulties were considered superable, to prepare a private Bill and introduce it through its representative in the Legislative Assembly.

The Committee of the Chamber still have the matter under consideration with a view to action being taken on the lines suggested by the Government of India. In the meantime the Committee have received copies of the reports prepared by Colonial Governors and His Majesty's representatives abroad in 1908, on the subject of the laws and regulations in force in Asiatic Colonies and Possessions, and in various foreign countries, governing the registration of commercial firms, with especial reference to the question whether such firms are required to register the names of all responsible partners and of persons who are authorised to sign and act on their behalf. They are also examining in the same connection the reports of the working of the Burma Registration of Business Names Act, 1920, which came into operation on 1st June 1923, and represents an attempt to overcome the practical difficulties connected with the Hindu Joint Family system by the simple expedient, owing to the smallness of their number in Burma, of excluding such businesses from the scope of the legislation.

THE INDIAN COMPANIES ACT.

(*a*) Proposed amendment of the Act.

Towards the end of April 1924, the Government of Bombay invited the opinion of the Committee on certain letters that had been sent by the Managing Director of a bank in Bombay to the Government of India suggesting the amendment of the Companies Act so as to provide a means of checking

the spread of malicious reports about companies which, although unfounded and even disproved when brought into Court, had a damaging effect on the credit of the companies, particularly in the case of banks. The Director also stated that if once a person became a shareholder and then adopted an obnoxious attitude or otherwise so acted as to prejudice the interest of the other shareholders or to jeopardise the existence of the company, the shareholders, as the law stood at the moment, were not able to remove the undesirable shareholder, and he suggested that legislation should be enacted to give power to the shareholders to remove from their body one whom some definite majority considered to be prejudicially affecting the best interests of the company.

The letters from the Director may be briefly summarised as follows :—

(1) Persons spread malicious reports to the detriment of the credit of companies, especially banks ;

(2) Persons institute vexatious prosecutions and suits against companies to the detriment of their credit ;

(3) Undesirable persons once shareholders of a company cannot be expelled ;

and the following remedies were suggested for the amendment of the Indian Companies Act :—

(*a*) For (1) and (2), the imposition of penalties.

(*b*) For (3) giving power to the company in general meeting to expel a member by some prescribed majority of votes.

(*c*) As to (2) that the fiat of the Advocate-General or Solicitor to Government should be made

necessary before commencing a prosecution under the Companies Act.

Concerning these complaints and suggestions, the Registrar of Companies, Bombay, supplied the following notes :—

As regards complaints (1) and (2) it may be noted that under section 11 of the Indian Penal Code the word "person" in that code includes "company", so that apart from any civil remedies it would appear that sections 211, 499 and 500 of the Indian Penal Code apply and the amendment of the Indian Companies Act on the lines suggested in (*a*) in paragraph 1 above does not appear to be necessary.

As regards complaint (3) the power to expel a member on the lines indicated could now be taken by a company under its articles; in fact articles on these lines are sometimes framed in the case of private companies, so that there would appear to be no need to amend the Companies Act as suggested in (*b*). It may however be remarked that such an article is likely to frighten the investing public from putting their money into a company even though reasonable security were given to the expelled member for recovering the value of his shares.

As regards suggestion (c) it would not be desirable in a country where distances are so large to make it necessary to obtain the fiat of an official at the seat of Government. In this Presidency, for instance, it would be a hardship if a shareholder in Aden of an Aden Company or in Quetta of a Quetta Company had to come or forward his papers to Bombay for sanction before a prosecution could be launched in Aden or Quetta.

Attention may be drawn to Section 202 of the Criminal Procedure Code which empowers a magistrate to order a preliminary investigation. This Section has been made use of in Bombay and if there is no case against a company such criminal investigation should not damage its credit.

In replying to the Government of Bombay the Committee stated that they were in general agreement with the views of the Registrar of Companies.

Later the Government of Bombay forwarded to the Chamber a copy of a further letter which had been received from the bank director in which he elaborated the argument urged in support of the three points put forward in the previous correspondence, and laid particular stress on the fact that suits were brought against directors of companies in respect of technical or trivial breaches of various sections of the Companies Act. It was accordingly suggested that the Act should be amended so that proceedings, with their attendant publicity, could not be instituted for such offences without the sanction of some competent authority who should not authorise the institution of such proceedings unless the complainant had actually suffered loss by reason of the offence.

The Committee carefully studied the additional arguments adduced in the letter under reference but they were still unconvinced of the necessity for the legislation proposed. In particular, they observed, with reference to the main contention, namely, the necessity of preventing the circulation by shareholders of defamatory statements adversely affecting the trade, business or credit of a bank or other joint stock company, that they were advised that an injunction against the repetition of such statements could be obtained, more especially if the defendant had been in the habit of making reckless statements about the company and its management, as was the case in the instances cited in the correspondence under reference.

The other points raised related mainly to suits and proceedings arising from technical breaches of various sections of the Indian Companies Act, and in that connection the Committee did not consider that compliance with the pro-

visions of the Act was a matter of such difficulty as to necessitate any relaxation of the safeguards which the Act necessarily and rightly provided; and they stated therefore that they were not prepared to accord their support to any proposal for the amendment of the law in that regard.

THE INDIAN COMPANIES ACT.

(*b*) Proposed modification of Form E of Schedule III.

The Registrar of Companies, Bombay, towards the end of January 1924, enquired of the Committee whether any practical difficulty had been experienced by the members of the Chamber in dealing with item No. 17 of the summary required to be filed by companies under section 32 of the Indian Companies' Act (Form E of Schedule III). Item No. 17 reads as follows:—

"17. Total amount of debt due from the Company in respect of all Mortgages and Charges which are required to be registered with the Registrar under this Act."

The Registrar added that it had been suggested that this item required elucidation. After consulting the Chamber's Auditors, the Committee informed the Registrar of Companies that in their opinion the item did not require elucidation.

THE PROVIDENT FUNDS BILL.

On the 10th September, 1924, a bill was introduced and passed in the Council of State to amend and consolidate the law relating to Government and other Provident Funds.

From the Statement of Objects and Reasons attached to the Bill it appeared that the Provident Funds Act as it stood provided that in provident funds to which the Act applied any sums standing to the credit of depositors at the decease of the depositor and which were payable, under the rules of the fund, to the widow or children of the deceased should vest in such widow or children. Such sums did not, therefore, form part of the estate of the deceased, and the interests of the widow or children were thereby fully protected. It was considered that this provision was unduly restrictive, and that the same degree of protection should be accorded to other dependents of the deceased besides his widow and children. Otherwise the accumulations of a depositor, who died before such accumulations were disbursed to him, might be held to be liable to meet the debts of the deceased, and the object of the provident fund in question might be frustrated.

The Act protected compulsory deposits in a provident fund from attachments but not from assignments which might have been made to take effect on the depositor's retirement or on his death. On the other hand, the rules regulating the General Provident Fund, which was one of the most important funds to which the Act applied, provided that Government would not be bound by or recognize any assignment or encumbrance executed or attempted to be created which affected the disposal of the accumulations of a depositor who died before retirement. The validity of this provision was open to question. It was considered that, in order to give effect to the object for which provident funds had been constituted, it should be made clear that, with certain exceptions, in spite of debts, liabilities, assignments or any form of encumbrance, the depositor, on retirement, or his dependents or nominees, if he died before retirement

or after retirement but before actual disbursement, should receive intact the accumulations at his credit in the fund. The exceptions proposed to this provision were as follows :—

(*i*) the rights of third parties obtained before the proposed amendment came into operation should be protected ; and

(*ii*) in the case of the contributory provident funds, the authority by which the fund was constituted should be entitled to withhold amounts not exceeding the total contributions made by the authority and the interest or increasement on such contributions, if those amounts were due to the authority under a liability incurred by the depositor, or if the depositor was dismissed from the authority's employment or resigned his employment within five years of the commencement thereof.

Again, under the Act as it stood, apart from the amounts which vested in the widow or children of a depositor, the disbursement of the accumulations in a fund at the time of the death of a depositor was impossible, if the total assets exceeded Rs. 2,000, without the production of probate or letters of administration or a succession certificate. It was considered desirable to permit such disbursement of the accumulations if the amount did not exceed Rs. 5,000 instead of Rs. 2,000. A corresponding provision was contained in the Government Savings Bank Act under which the amount of a deposit which could be disbursed in this manner was Rs. 3,000, as compared with Rs. 1,000 before the Act was amended in 1917. Similarly, under the Indian Securities Act, 1920, on the death of a person who was entitled to a Government security or securities, if they did not in the aggregate exceed Rs. 5,000, without the production of a probate, letters of administration or a succession certificate.

It had further been considered desirable to provide definitely in the Act for the rights of nominees and also to indicate that a deposit was a compulsory deposit within the meaning

of the Act and continued to be so for so long as it remained in the hands of the administrators of the fund despite the existence of an option permitting withdrawal from the fund on the condition that the amount withdrawn should be expended on the taking out of, or on contributions towards, an insurance policy.

In order to give effect to these suggestions and also to certain other minor points, it was considered desirable to amend the existing Act and to re-enact it in a consolidated form.

When, however, the Bill was considered by the Legislative Assembly that body amended clause 6 by deleting entirely sub-clause (*b*) of that clause. The effect of this amendment was that the employer would be unable to withhold the employer's contribution to the provident fund of any employee who had been dismissed or who had not been a subscriber to the provident fund for 5 years.

A copy of the above Bill was sent to the Chamber by its representative in the Council of State, the Hon'ble Sir Arthur Froom. In acknowledging receipt of the Bill the Committee emphasized the fact that the Government of India appeared to have lost a suitable opportunity of amending the Provident Funds Act so as to bring all properly constituted provident funds within the scope of the Act, a course of action which the Chamber had repeatedly urged. The Committee moreover pointed out that as the Government of India's objection to such inclusion related mainly to certain difficulties in connection with registration the Committee felt that it would have been interesting, to say the least, to have seen how Government reconciled that argument with the many legislative measures they had since initiated involving registra-

tion of a far more complicated nature and on a very much larger scale.

THE IMPERIAL BANK OF INDIA (AMENDMENT) ACT, 1924.

In May 1924 the Government of Bombay forwarded to this Chamber, for an expression of opinion thereon, a Bill to amend the Imperial Bank of India Act. The purpose of the proposed amendment was to enable the Imperial Bank to intervene effectively, without the assistance of Government, in a financial crisis, for the purpose of either averting the winding up of any banking concern or facilitating the winding up of any such concern. The actual amendment took the form of the following new section 13-A which it was proposed to add to the Act :—

"13-A. *Power of Bank to grant loans to certain other Banks.*—Notwithstanding anything contained in Schedule I, the Bank may, for the purpose of averting the winding up of any company which is a banking company within the meaning of section 13 and of which the capital is divided into shares, or, where any such company is being wound up, of facilitating the winding up, advance or lend money to, or open a cash credit in favour of, such company or the liquidators thereof, as the case may be, upon the security of the assets of such company."

In replying to the Government of Bombay, the Committee stated that after having carefully studied the Bill they had no objection to the Act being amended in the manner proposed. They suggested however that the wording of the proposed new section 13-A might with advantage be altered by adding (1) after the word "Bank" the words "whether alone or in conjunction with others" and (2), after the word "security" the words "of any or all." The Committee suggested these additions (1) because circumstances might arise in which it would be necessary or expedient for the Imperial

Bank to take action in conjunction with other banks and (2) because the assets of the company might include shares with liabilities that the Imperial Bank might not desire to take up. The Committee added further that in their view the amended Act should contain a specific provision to the effect that the powers conferred by section 13-A shall not be exercised without the previous and recorded sanction of the Central Board, or, in cases of most extreme urgency, of the Central Board Committee.

The Bill was subsequently referred to a Select Committee of the Legislature for report and, as finally passed, the new section 13-A reads as follows :—

" 13-A. Notwithstanding anything contained in Schedule I, the Bank may, either alone or conjointly with other persons, for the purpose of averting the winding up of any company as defined in section " 13" having a share capital which is expressed in rupees in its memorandum of association or of any society registered under the Co-operative Societies Act II of 1912, or, where any such company or society is being wound up, of facilitating the winding up, advancing or lending money to, or opening a cash-credit in favour of, such company or society or the liquidators thereof, as the case may be, for any period upon the security of all or any of the assets whatsoever of such company or society."

The Act differed from the draft Bill that was submitted to the Committee for criticism on the following points :—

(*a*) It embodied the two conditions suggested by the Chamber :—

(1) that the Imperial Bank should be empowered to act in this connection *either alone or with others ;* and

(2) that the security for the loans or credit should be *all or any* of the assets of the company in difficulties.

(*b*) In the Bill the kind of company that the Imperial Bank might assist was defined as "a banking company within the meaning of section 13 and of which the capital is divided into shares," while in the Act as passed it is defined as "any company as defined in section 13 having a share capital *which is expressed in rupees* in its memorandum of association *or of any society registered under the Co-operative Societies' Act*, 1912" (the omission of the word 'banking' before the word 'company' is of no consequence, since any company as defined in section 13 of the Imperial Bank Act is a banking company).

With regard to the additional safeguards suggested by the Chamber, the Select Committee made the following recommendation :—

"We approve in principle of a suggestion which has been made that, before an advance, loan or cash-credit is granted under the section, the Imperial Bank should have a valuation made of the assets of the Bank which is to be assisted, and that the advance, loan or cash-credit should be limited to an amount not exceeding a definite percentage of the estimated value of those assets. We do not recommend the insertion of any provision of this kind in the Bill, but we think that bye-laws should be made requiring these safeguards and the sanction of the Central Board or of a Committee thereof to the grant of any such advance, loan or cash credit." (*See Volume* II.)

PROPOSED REVISION OF THE INDIAN LAW RELATING TO NEGOTIABLE INSTRUMENTS.

(*See Report* 1922, *Vol. I, page* 59.)

During September 1924 the Government of Bombay forwarded to the Committee a copy of a letter that had been

addressed by the Statute Law Revision Committee to the Government of India in which it was suggested that the law relating to negotiable instruments in India should be re-arranged on the general lines of the English Bills of Exchange Act, 1882 (45 and 46 Vict. Cap. 61), and that it should also be so amended as to remove certain specified important differences between it and the English law where the differences were not actually necessitated by, nor desirable on account of, the different conditions and customs of the trade and industry existing between the two countries.

The Committee referred this question to all the banking members of this Chamber; and at the instance of the Imperial Bank of India a meeting of the Clearing House banks was held at which the whole question was discussed and at which certain opinions were formulated. With these opinions the Committee were in agreement, and after considering one or two suggestions received from other sources they submitted to Government a detailed statement of their views on the proposals of the Statute Law Revision Committee and of certain suggestions in this connection relating to points that had not been mentioned in Government's letter or its accompaniments. A copy of the Government of India's letter, its accompaniments and the Committee's reply will be found in the Appendices.

In this connection the Committee thought that one of the recommendations contained in their letter to Government, *viz.*, the bringing of the law into line with ordinary commercial practice and usage in regard to bearer drafts, hundies and cheques, was of sufficient importance to form the subject of a special resolution at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 15th December 1924.

The following resolution was consequently, on the motion of this Chamber, unanimously adopted at the meeting :—

> "That having regard to the decision delivered on the 18th August 1924, by the Appeal Bench of the Bombay High Court, this Association requests the Government of India to take immediate steps to get the Negotiable Instruments Act, 1881, amended by the Legislature in such a manner that it will give effect to the ordinary commercial practice of treating bearer drafts, hundies and cheques as negotiable by delivery in all circumstances, irrespective of any endorsements that may be made thereon."

In moving the resolution the Chamber's delegate, Mr. L. S. Hudson, submitted that the matter required the urgent attention of the Government of India. He urged that immediate action should be taken and that Government should not wait for the result of the enquiries that were being made by the Statute Law Revision Committee on the more general question of the revision of the Negotiable Instruments Act.

The Hon'ble Sir Basil Blackett, the Finance Member of the Government of India, in intervening in the debate on the resolution, stated that the matter was receiving the attention of the Government of India and that if it was found desirable to propose a change in the law they would be prepared to do so without waiting for the action of the Statute Law Revision Committee. (*See Volume* **II.**)

THE INDIAN SUCCESSION (AMENDMENT) ACT.

The Hon'ble Sir Arthur Froom, the Chamber's representative in the Council of State, towards the end of February 1524, submitted to the Chamber a copy of a bill which he proposed to introduce in the Council of State if the Committee of the Chamber had no adverse views with regard

to it. From the statement of objects and reasons attached to the Bill it appeared that when the Indian Succession Act was passed in the year 1865, under the English law as it then existed a widow, in the case of the intestacy of her husband, where there were no lineal descendants, took one-half of his property, if there were kindred. This was the rule contained in section 27 of the Indian Succession Act, 1865. By the Intestates Estates Act, 1890 (53 and 54 Vict. V, Cap. 29), the law was altered and the whole estate went to the widow if it did not exceed in value £500 and the intestate left no lineal descendants. Furthermore in any case where there were no lineal descendants on such an intestacy, even if the property exceeded £500 in value, the widow was given a charge on the whole property up to £500. In connection with the Bill to consolidate the law relating to succession which was at the moment before the Council of State attention had been drawn to the difference between the law in England and in India. The Bengal Chamber of Commerce, the Solicitor to the Government of Bengal, and the Administrator-General all considered that there was a case for amendment. The present Bill adopted the more liberal rule of the English law. It was added that section 43, which provided that a husband surviving his wife had the same rights in respect of her property on her intestacy as she had on his, would confer the same benefits on the widower as the Bill expressly conferred on the widow. It was suggested that there was no ground for differentiation and this result was in accordance with the general tenor of the Indian Act.

The Committee in reply informed the Hon'ble Sir Arthur Froom that they were unanimous in according their support to his proposal to introduce the Bill.

The Bill was introduced in the Council of State during September 1924 and referred to a Joint Committee of that body and the Legislative Assembly. Afterwards the Bill was submitted by the Government of Bombay to the Committee who again replied that they supported it.

THE BOMBAY RENT ACT.

In connection with a discussion that took place during the July session of the Bombay Legislative Council on the subject of the Rent Act, the Chamber's representatives enquired as to what views they should put forward. The Committee replied that they did not consider any extension of the Act to be required in regard to premises other than those used as dwelling-houses, and that as the Act was to remain in force in respect of dwelling-houses until the 31st of December 1925, they felt it to be premature to discuss any extension in that connection. (In respect of premises other than those used as dwelling-houses the Act expired on the 31st of August 1924). They added that, in their opinion, the provisions of the Act relating to dwelling-houses ought to be examined during 1925 in sufficient time before the expiration of the Act to permit of its being extended if the conditions then prevailing pointed to the necessity for such a course.

As the Report goes to press Government announce their intention to introduce a Bill to extend the provisions of the Act for three years in respect of residential premises of which the standard rent, without the additional percentage allowed to landlords, does not exceed Rs. 50 in Karachi and Rs. 85 at other places where the Act is in force, with provision for a sliding scale of increases which will enable landlords to secure a total increase of rent ranging from 20 per

cent. to 60 per cent. beyond the standard rent under the Act. This Bill also provides for various minor amendments of the Act.

THE EUROPEAN JURY LIST.

Early in the year the Clerk of the Crown of the High Court, Bombay, enquired whether the Chamber would be willing to co-operate with him in seeing that the names of all Europeans liable for service on the special and common juries in Bombay were included in the lists of such jurors which were being prepared for the current year. He stated that it was quite impossible for him to have personal knowledge of all the jurors and he had been informed from time to time that there were a considerable number of Europeans in this city who did not appear in the list, and he added that the more the burden was spread the less frequent would be the need for individual jurymen to attend.

The Committee in reply informed the Clerk of the Crown that in their opinion the Chamber could best assist him by co-operating in the matter with the European Association, a special Sub-Committee of which body was understood to be dealing with the question and that the Secretary of the Chamber had been instructed to lend the Association all possible assistance to that end.

The European Association eventually submitted to the Chief Justice a revised list which increased the number of special jurors from 224 to 800 and common jurors from 568 to between 700 and 800. The Association also made certain suggestions in connection with the submission of the jury slips and forms and the inclusion in the jury list

of residents of Bandra and elsewhere who worked all day in Bombay. They also submitted that lists of persons entitled to exemption from jury service should be revised and that the whole question of exemptions should be most carefully re-considered, and permanent exemption should only be given on definite grounds after an examination by an impartial Jury Exemption Committee whose conclusions should be published in the Government Gazette.

In regard to "challenging," the European Association suggested that the maximum number of jury men liable to be challenged in the case of Special Juries should be 4 by each side, *i.e.*, the prosecution and the defence, instead of 8 as at present. They further suggested that an endeavour should be made to increase the number of members of the other communities liable to service on the jury and that female European British subjects should be given the privilege of jury service.

The Committee of the Chamber informed the Hon'ble the Chief Justice that they strongly supported the various proposals of the European Association. The Clerk of the Crown replied that the revision of the jury lists was under consideration, and subsequently a revised and enlarged list was published in the *Bombay Government Gazette*

REFORMS ENQUIRY COMMITTEE.

On the 20th June the Governor-General in Council, with the approval of the Secretary of State, appointed a Committee, popularly known as the Reforms Enquiry Committee :—

(1) to enquire into the difficulties arising from or defects inherent in, the working of the Government of India

Act and the Rules thereunder in regard to the central Government and the governments of Governors provinces : and

(2) to investigate the feasibility and desirability of securing remedies for such difficulties or defects, consistent with the structure, policy and purpose of the Act,

(*a*) by action taken under the Act and the Rules, or

(*b*) by such amendments of the Act as appear necessary to rectify any administrative imperfections.

The Committee was constituted as follows :—

Chairman.

The Hon'ble Sir Alexander Muddiman, Kt., C.S.I., C.I.E., Member of the Governor-General's Executive Council.

Members.

The Hon'ble Dr. Mian Sir Muhammad Shafi, K.C.S.I., C.I.E., Member of the Governor-General's Executive Council,

Sir Bijay Chand Mahatab, G.C.I.E., K.C.S.I., I.O.M., Maharajadhiraja of Burdwan.

Dr. Sir Tej Bahadur Sapru, K.C.S.I.

The Hon'ble Sir Arthur Froom, Kt.

Sir Sivaswamy Iyer, K.C.S.I., C.I.E., M.L.A.

Sir Henry Moncrieff Smith, Kt., C.I.E., M.L.A., Secretary to the Government of India, Legislative Department.

Mr. M. A. Jinnah, Barrister-at-Law, M.L.A.

Dr. R. P. Paranjapye.

Secretary.

Mr. H. Tonkinson, C.I.E., M.L.A., Joint Secretary to the Government of India, Home Department.

The Committee of the Chamber subsequently received from the Associated Chambers a suggestion that they should consider the advisability of framing a memorandum embodying their views on the subject matter of the enquiry for submission to the Reform Enquiry Committee.

The Committee carefully considered this suggestion but they felt that, quite apart from the necessarily incomplete knowledge which they possessed of the actual working of the Government of India Act, particularly in its relation to commerce and industry, "the difficulties arising from, or the defects inherent in, the working of the Act" could not usefully be examined at the present juncture when the experience possessed even by those actually responsible for its administration was obviously of the most incomplete character. In these circumstances the Committee replied to the Associated Chambers that in their opinion the interests which they represented could better be served by a careful examination in due course of the Reforms Enquiry Committee's recommendations, in the light of the position disclosed in the Committee's report.

THE ROYAL COMMISSION ON THE SUPERIOR CIVIL SERVICES.

(*See Report* 1923, *Vol. I, page* 51.)

The report of the Royal Commission on the Superior Civil Services in India was issued in March 1924, and it was originally intended by the Government of India to submit it for discussion by the Legislative Assembly in the May-June (1924) Session. This intention, however, was not carried

out in consequence of protests recorded by Indian members, and it was decided that the Assembly should discuss the report during the September session.

In the meantime the then President of the Associated Chambers of Commerce of India and Ceylon suggested that the Chambers should consider the desirability of formulating their views regarding the report in order that the attitude of the Association might be clearly defined for the guidance of Mr. W. S. J. Willson, its representative in the Assembly.

The Committee in reply informed the Association that generally speaking they were in full agreement with the recommendations contained in the report and they considered that with regard to the main question, namely, that of pay and pensions, no amount of discussion could overcome the position in that respect which was disclosed in the report. The Committee were accordingly strongly of opinion that the increases and the relief in other directions recommended by the Commission were the minimum compatible with the increased cost of living and the nature of the officers' responsibilities. The Committee felt that, as was emphasised by the members of the Commission themselves, the main proposals were vitally interdependent and had to be considered in their entirety and as a whole. In the light of the Commission's recommendations in this connection, with which, as already stated, they were in complete agreement, the Committee of the Chamber did not consider they could usefully do more than express their general approval of the proposals, recognising as they did the spirit of compromise in which the conclusions had been reached, and to express their earnest hope that effect might be given thereto at the earliest possible date.

In introducing the debate on the report in the Legislative Assembly on the 10th September 1924, the Hon'ble the Home Member moved the following resolution:—

"This Assembly recommends to the Governor-General in Council:—

(1) That the following recommendations of the Royal Commission on the Superior Civil Services in India be in principle approved:—

(*a*) that while the existing system of appointment and control of the all-India Services should, in present conditions, be maintained in reserved fields, the following services operating in transferred fields, namely, the Indian Educational Service, the Indian Agricultural Service, the Indian Veterinary Service, the Buildings and Roads Branch of the Indian Service of Engineers in those provinces in which the two branches have been separated, and the Indian Forest Service in Bombay and Burma, should, so far as future recruits are concerned, be appointed and controlled by Local Governments;

(*b*) that recruitment of Indians for the Services in reserved fields should be increased as recommended;

(*c*) that, having particular regard to recommendation (*a*), early steps be taken to constitute the Public Service Commission contemplated by section 96-C of the Government of India Act, and to enact such legislation as may be necessary;

(2) That pay, passage concessions and pensions be granted to the officers of the Superior Civil Services in India approximately on the scale recommended; and

(3) That the recommendations of the Royal Commission regarding the constitution of Provincial Medical Services in Governor's Provinces be accepted in principle, subject to:

(*a*) the employment in the provinces of an adequate military reserve;

(*b*) the provision of adequate medical attendance for British Officers in the Civil Services and their families; and

(*c*) the further consideration of the conditions necessary to secure an adequate number of British medical recruits for the needs of the Army."

The debate on the resolution in the Legislative Assembly lasted three days. The following amendment moved by the Nationalist party was eventually adopted by a majority :—

PART I.

"This Assembly recommends that the following steps be taken in respect of future recruitment and control of the Services, namely:—

(*i*) That all further recruitment in England for the Civil Services in India, including the Medical Service, under the existing Rules be stopped.

(*ii*) That a Public Services Commission be established in India and the constitution and functions of that Commission be determined on the recommendations of a Committee elected by this Assembly.

(*iii*) That His Majesty's Government be requested to take the necessary steps for the purpose of transferring the powers of appointment and control of the Services now vested in the Secretary of State to the Government of India and the Local Governments, such powers to be exercised under laws to be passed by the Indian and Local Legislatures regulating the public services, including the classification of the Civil Services in India, the methods of their recruitment, their conditions of service, pay, and allowances and discipline and conduct.

PART II

"This Assembly is unable in view of the present financial condition of India and on the materials before it to satisfy itself as to the propriety and reasonableness of the recommendations of the Royal Commission in respect of the alleged grievances of those at present holding office in the Civil Services, and cannot with due regard to the interests of the tax-payer assent to the imposing of fresh burdens on the already overburdened finances of the country;

But in view of the financial relief that will result from the stoppage of all recruitment outside India under the existing rules as recommended above in Part I.

This Assembly is prepared to consider the alleged grievances of the present incumbents as regards pay, passages, concessions and pensions and recommend such measures of redress as may be found necessary and for that purpose it recommends to the Governor General in Council to take steps for the election of a Committee by this House to enable them to go into the entire question on all the materials available to the Royal Commission including the evidence taken in camera or such other material as may be available and to make its recommendations to this House as early as possible."

A resolution similar to the one moved by the Home Member in the Legislative Assembly was moved in the Council of State on the 15th September 1924 by the Home Secretary. Several amendments of the resolution were moved but all were negatived and the resolution was finally adopted by the Council.

PROPOSED REFORM OF THE GREGORIAN CALENDAR.

Early in 1924 the Government of Bombay forwarded to the Chamber for an expression of opinion a copy of a letter that had been circulated by the Government of India on the subject of certain proposals made for the reform of the calendar by the Advisory and Technical Committee for Communications and Transit of the League of Nations.

The accompaniments to the Government of India's letter contained the opinions of the Advisory and Technical Committee of the League on the general aspects of the question and the report of a session held at Rome in May 1922 of the Committee for calendar reform of the International Astronomical Union which embodied a statement of the alleged defects of the existing Gregorian calendar and of the remedial measures proposed by the Committee.

On the general aspect of the matter the Advisory Committee were in unanimous agreement that as regards the religious side of the question no reform of the calendar was practicable, and in particular no decision regarding the fixing of Easter, which was essentially a religious matter, without an agreement between the various high religious authorities. The Advisory Committee did not however regard the difficulties in this direction as insuperable; and as regards the commercial side of the question they realized that the reform would only be justifiable if definitely demanded by public opinion with a view to an improvement of public life and economic relations.

The report of the meeting of the Calendar Reform Committee comprised a discussion of various suggested details of reform. The changes recommended by this Committee may be summarised as follows :—

(1) the adoption of a perpetual calendar of 52 weeks with one blank day (two in leap years);

(2) the fixing of 1st January on the day at present, dated the 22nd December;

(3) the division of the 364 days into four periods of 91 days each, containing two months of 30 days

and one of 31, without excluding an auxiliary division into periods of 14 and 28 days ; and

(4) the fixing of Easter.

The Committee of the Chamber, in replying to the Government of Bombay, emphasised the fact that they approached the question of the proposed reform of the calendar from the standpoint of commercial practice and usage only, and that they made no attempt—nor did they understand that they were so desired by Government—to consider the ecclesiastical aspect of the question.

The Committee accordingly in the first instance invited the attention of Government to a statement by the Chairman of the Committee for Calendar Reform of the International Astronomical Union, made at the session of the Committee in question held at Rome in May 1922, to the effect that the fixing of Easter had been demanded by commercial interests and, in reference thereto, stated that they were unable to appreciate why the fixing of Easter should be demanded in the interests of commerce, nor, so far as they were aware, was any inconvenience caused to the commercial community on account of the fact that Easter fell on different dates each year.

Furthermore, the Committee referred to the statement contained in a letter from the Secretary-General of the League of Nations, dated the 1st November 1923, to the Secretary of State for India, to the effect that the reform of the calendar was desirable on account of the great inconvenience caused in economic life, and more especially in the transport trade, and stated that in their opinion such a statement was hardly warranted ; nor could the Committee definitely affirm that any material inconvenience to

modern business methods was involved in the use of the present calendar.

Turning from the general aspects of the question to the particular proposals under reference the Committee assumed that the introduction upon a practical basis of any reform having for its object the division of the year into fifty-two weeks of seven days each necessarily involved the insertion of a blank day and presumably two in leap years. The Committee, however, asked to be advised in somewhat greater detail as to whether their assumption was correct, and, if so, whether it was contemplated that the introduction of blank days could be effected in such a manner as would overcome the considerable legal and commercial difficulties to which it would apparently give rise.

In conclusion, the Committee stated that, while they were by no means desirous of closing the door to any future discussion of so interesting a project in the light, if possible, of rather more practicable proposals than the ones under reference, they could not regard the question of the reform of the present calendar as being one of imperative necessity and that in their opinion the practical inconvenience attendant upon any change in the present calendar was of sufficient magnitude to require evidence of the gravest necessity before a final decision in the matter was arrived at.

TRADE FACILITIES ACT 1924.

(*See Report* 1922, *Vol. I, page* 82.)

In December 1924, the Committee received particulars of the Trade Facilities Act, 1924, which were placed at the disposal of members interested. The chief differences between the 1922 and the 1924 Acts are that the latter Act increases

the maximum limit of the aggregate capital amount of the loans, the principal or interest of which may be guaranteed under the Act, from fifty to sixty-five million pounds, and that whereas under the earlier Act loans could only be guaranteed under the 1924 Act the Treasury may, subject to certain terms and conditions, contribute an amount not exceeding three-quarters of the interest payable in the first five years of a loan raised in the United Kingdom by any public utility undertaking in any part of His Majesty's Dominions.

WHOLESALE PRICES AND WHOLESALE INDEX NUMBERS PUBLISHED BY THE BOMBAY LABOUR OFFICE.

During August 1924 the Officiating Director of the Labour Office, Bombay, invited the Committee's opinion on certain suggestions for the improvement of the wholesale price index numbers published in the *Labour Gazette*. The questions raised by the Officiating Director regarding these index numbers, which are intended to provide a general "trade barometer", were somewhat technical and were divided under the headings: (1) selection of articles, (2) grouping of articles, (3) sources of information, and (4) formula for deducing the index numbers.

The reference received the careful consideration of the Committee, in consultation with the Import and Export Sub-Committees of the Chamber, who, however, regretted that they were only in a position to discuss the question of the selection of the articles included in the lists. In that connection it was pointed out that the Chamber's Daily Arrivals return recorded in its "summary of arrivals of cotton, wheat, seeds, principal food-grains and coal," in

addition to the articles shown in the *Labour Gazette* tables groundnuts, castor seed, myrabollams, cotton seed and maize. As this return had been added to from time to time at the request of the trade, it appeared to be recognized as a fairly comprehensive one in respect of the class of articles dealt with; and the Committee accordingly suggested the inclusion in the index numbers of all the articles cited. The Committee further considered that aniline and alizarine dyes, candles, matches and petrol could, with advantage, also be added and that the list of metals was capable of expansion without difficulty.

The Committee realised that, as regards the source of supply, several of the above articles were not quoted in the Chamber's Current Quotations but they thought that if the utility of the wholesale index numbers were properly explained to them the firms concerned would be willing to provide the Labour Office with the necessary information.

The Officiating Director had also requested the Committee to express their views as to whether it would be possible to obtain reliable information regarding the quantities of each commodity placed on the market during the calendar years from 1914 onwards; but the Committee were unable to give any definite opinion on this point, and they considered that in any case the difficulties attendant upon the collection of these figures would be so great as hardly to justify an attempt being made.

PROTECTION OF THE INDIAN STEEL INDUSTRY.

(*See Report* 1923, *Vol. I, page* 109).

As was noted in the Chamber's Report for 1923, a resolution expressing disapproval of the proposed protective duties on

steel was carried by a majority, (this Chamber and the Punjab Chamber dissenting) at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Bombay in December 1923. Consequently no action was taken by the Association with reference to it. Subsequently, however, the Government of India decided to hold a special session of the Legislative Assembly and the Council of State, in May 1924, for the consideration of the Report of the Tariff Board. In view of the importance of the decision to be taken at the above session with regard to the question of protection of the steel industries, and the fact that insufficient time was likley to be available for a full examination of the question by the interests affected, the Associated Chambers on the 19th March 1924 enquired whether this Chamber approved of a telegram being sent by the Association to the Government of India strongly urging the cancellation or postponement of the May session, or, if that were not practicable, the immediate publication of the Tariff Board's Report.

The Committee of the Chamber signified their approval of the proposal, at the same time emphasizing the necessity for an assurance that no action would be taken on the report without affording the interests concerned adequate time for its consideration, but the Government of India declined to accept the Association's suggestion.

The report of the Tariff Board was published early in May 1924 and actually comprised three Reports, in the first of which the Board dealt primarily with raw steel, *i. e.*, the products manufactured by the Tata Iron and Steel Company, while in the second Report the Board's recommendations regarding the engineering and subsidiary industries were submitted, and in the third Report the circumstances affecting

the construction in India of railway locomotives, the production of steel castings, and the manufacture of enamelled ware were examined but no proposals were formulated.

Shortly after the publication of the report the Committee received an enquiry from the Associated Chambers of Commerce of India and Ceylon as to what attitude should be adopted by Mr. W. S. J. Willson, its representative on the Legislative Assembly, in regard to the Bill to give effect to the Board's proposals which was to be introduced during the May session. It was suggested that Mr. Willson should follow the line of the resolution passed by a majority at the last annual general meeting of the Associated Chambers held in December 1923, which read :—

"That this Association strongly disapproves of the proposed protective tariff in favour of the steel industry as imposing an intolerable burden on other industries and, indirectly, on the public generally. If, after the fullest examination by the Tariff Board and Government, it is found that without some form of assistance the future of the steel industry is in jeopardy, this Association would admit the necessity for the grant of bounties."

The Committee in reply stated that if the Associated Chambers' representative followed the lines of the above resolution, he should state clearly that he did not represent the unanimous opinion of all the Chambers, and added that apart from this they considered that the problem should be reconsidered in the light of the Tariff Board's report. The December resolution had resolved itself into an admission of the necessity for the grant of bounties and the Committee referred to Sir Edgar Holberton's speech during the debate preceding the adoption of the resolution in which he said that Bengal could not possibly see how the country could pay for bounties. The Committee's view was, they stated, that, having regard to the

exceptional circumstances, the Tariff Board's proposals were on the whole reasonable and should be supported, and criticism, if any, should be directed at specific duties and bounties.

The Steel Industry (Protection) Bill was introduced in the Legislative Assembly on 27th May 1924 and provided, *inter alia*, for (*a*) the imposition of the specific protective duties proposed in the first and second Reports and their enhancement, by notification, in the event of a further fall in prices rendering ineffective the protection intended to be afforded by the duties, (*b*) the grant, under certain conditions, of bounties on steel rails and fish-plates, varying from Rs. 32 per ton, in the case of those manufactured before the 1st April 1925, to Rs. 20 in the case of those manufactured on or after 1st April 1926 and before 1st April 1927, and (*c*), the grant in each of the financial years commencing on 1st April 1924, 1925 and 1926 of a sum not exceeding Rs.7 lakhs in any one year by way of bounties upon iron or steel wagons which satisfied certain conditions. The Act was to remain in force up to 31st March 1927.

The Act as finally passed by the Legislative Assembly and the Council of State differed in one or two important respects from the Bill as outlined above. The main alterations were :—

(*a*) in the preamble, which was amplified in order to make it clear that although the actual rates prescribed were only to subsist for three years, there was no intention of abandoning at the end of that period the policy of discriminate protection itself, the meaning of which expression was also amplified :

(*b*) the grant of bounties were made conditional, in the case of every firm, company or person not already engaged at the commencement of the Act in the business of manufacturing the

articles in question, upon the provision of adequate facilities for the technical training of Indians in the manufacturing processes involved in the business and, in the case of a company, upon its registration under the Indian Companies Act, 1913, with a rupee capital and such proportion of Indian directors as might subsequently be prescribed in that behalf. A proposal to appoint a Committee, to be selected by the Assembly and include representatives of the Council of State, to examine the latter question further was also accepted by Government;

(c) a section providing for the holding before the 31st March 1927 of an inquiry as to the extent, if any, to which it was necessary to continue the protection of the steel industry, and as to the duties and bounties which were necessary for that purpose, was added; and

(d) the proposed increase in the duty on picks, kodalies, etc., from 15 to 25 per cent. was negatived in the interests of the agricultural section of the community.

A copy of the notification prescribing the new protective duties imposed by the Act, which came into force on the 13th June 1924, will be found in the Appendices.

It will be realized from the brief summary of the Tariff Board's report and the subsequent legislation that the scheme of protection recommended by the Board was intended to secure for the Indian manufacturer an average price of Rs. 180 a ton (Rs. 175 in the case of structural sections) for the various classes of steel manufactured and that the rates of duty proposed by the Board and accepted by the Government of India and the Legislature were equal to the difference between that price and the price at which the Board expected that imported steel would enter India without duty, that is to say, that the rates of duty were expected to give adequate protection if the prices of imported steel remained at the level at which they stood in the latter part of 1923. At the same time power was

delegated to the Government of India, under section 2 (1) of the Act, to increase the duties to such an extent as might be considered necessary, if they were satisfied that any class of articles subject to protective duties were being "imported into India at such a price as is likely to render ineffective the protection intended to be afforded to similar articles manufactured in India". Provision was also made for the increase to be either of general applicability or in respect only of imports from certain specified countries.

In a press communique published in October 1924 the Government of India announced that the Tata Iron and Steel Company, Limited, had applied for the imposition, under the above section, of additional (or off-setting) duties on certain kinds of steel on the grounds : (*a*) that there had occurred since the Act was passed a substantial reduction in the *c.i.f.*, sterling prices of continental steel ; and (*b*) that concurrently with that decline the exchange value of the rupee had materially advanced. The application was referred to the Tariff Board who were required to consider and report :—

(1) to what extent, if any, and in respect of what articles or class or description of articles, the duty should be increased ; and

(2) whether the duty should be increased generally, or in respect of such articles when imported from, or manufactured in, any country or countries specified.

The application was for the increase of the duties on steel bars, structural sections, plates and light rails but the Board also found it necessary to take into consideration other classes of material as well, and evidence was invited from the general public on those lines.

The Tariff Board's report was published at the end of November and was generally to the effect that for the reasons

already stated the protection afforded by the Act had been insufficient and that heavy increases in the duties on unfabricated steel, with consequential increases on fabricated articles, were necessary, the extent of the increase recommended in each case being specified. The Government of India in their Resolution No. 260-T (15), dated 27th November 1924, announced that they had accepted the Board's statement of the position but that they did not consider that the further protection required should take the form of the very heavy additional duties proposed by the Board. Instead they indicated their preference for an extension of the system of bounties on the grounds and to the extent which is set out in the following extract from the resolution in question :—

" . . . . . The Government of India have calculated, in accordance with the methods adopted by the Board in its original report, that these additional duties would impose a burden on the consumer of more than two crores of rupees while the maximum benefit which, if prices rose by the full amount of the increase of duty, they would confer on the industry would not exceed Rs. 50 lakhs in a year. But the Tariff Board reports the existence of heavy stocks of imported steel in India, and until these stocks are exhausted the industry could not derive full advantage of the new tariff. A further objection to the proposed duties is that, if the duties on unfabricated steel are increased, it is necessary to go further and also to increase the duties on fabricated steel.

4. In these circumstances the Government of India have decided that the further assistance which the Board reports to be necessary would more appropriately take the form of bounties. The protective duties imposed in June last have brought in more revenue than was anticipated. Up to the 31st October last the total receipts from these duties amounted to Rs. 106 lakhs and it is calculated that at least Rs. 50 lakhs represent extra revenue arising from the enhancements in the duties. Thus, even if allowance is made for the commitments of the Government of India in respect

of bounties contemplated by sections 3 and 4 of the Act, it is probable that there will be a considerable net surplus of revenue from these protective duties as compared with the estimate framed when the duties were imposed.

The Government of India therefore propose to recommend to the Legislative Assembly as soon as it meets in January next that the protection now afforded to the industry should be supplemented by bounties. The exact form which these bounties will take and other questions connected with the best method of working the system will require detailed consideration, but the choice seems to lie between bounties on the different classes of raw steel specified in the report at rates equivalent to the additional duties proposed and bounties on finished steel produced in India so calculated as to give approximately the same financial return to the industry. As at present advised the Government of India are in favour of the latter alternative, and their recommendation will probably take the form that the bounty should amount to Rs. 20 per ton on finished steel produced in India. They are further of opinion that these bounties should be given for one year from 1st October last to 30th September next, that they should be subject to a limit of Rs. 50 lakhs, and that before the period indicated expires, the whole matter should be reviewed in the light of the circumstances then prevailing in order that it may be decided before the opening of the autumn session whether it is necessary or advisable to place fresh proposals before the Assembly.

5. The Tariff Board was precluded by its terms of reference from considering any form of protection other than that contemplated by section 2 of the Steel Industries (Protection) Act, but the Government of India have ascertained that the Board warmly approves of additional protection which it has found to be necessary taking the form of bounties." (*See Volume* II.)

PROPOSED PROTECTION OF THE PAPER AND PAPER PULP INDUSTRIES.

The Committee have had under consideration a portion of the evidence taken by the Tariff Board in regard to the

proposed protection of the paper and paper pulp industries. The proposal originally placed before the Board by the firms interested was that the duty on all kinds of imported paper should be increased from 15 per cent. to 25 per cent., but it was suggested that licenses might be issued to newspapers to import news-print made from mechanical wood pulp on payment of the present rate of duty. Subsequently, however, three of the principal paper manufacturing concerns informed the Board that they did not desire that any additional protective duty should be imposed on mechanical news-print. Apart from the proposed duty on paper one of the Indian paper manufacturing companies asked that a protective duty of 20 per cent. should be placed on imported wood pulp which had hitherto been admitted free of duty. It was claimed that pulp made from bamboo could replace wood pulp for all purposes in the manufacture of paper, and some of the manufacturing concerns accepted this proposal subject to the condition that sufficient time was given them to equip themselves for the manufacture of wood pulp.

As additional evidence was being taken on this question by the Tariff Board the Committee decided to defer further consideration pending its publication.

PROPOSED PROTECTION OF THE PRINTERS' INK INDUSTRY.

The Committee in August 1924 received a copy of the written and oral evidence tendered by the Hooghly Ink Company in connection with the proposed protection of the printers' ink industry. This Company applied that they should be exempted from the payment of import duty on certain

materials required for the manufacture of printers' ink on which the rate of duty was fifteen per cent., whereas imported ink paid only two and-a-half per cent., or, in the alternative that the duty on imported ink should be raised to fifteen per cent. After carefully considering the evidence the Committee were of opinion that the Hooghly Ink Company had not substantiated their application, but they did not consider that the circumstance called for any action on the part of the Chamber.

PROPOSED PROTECTION OF THE BOOTS AND SHOES INDUSTRY.

Among the applications for protection received by the Government of India and referred by the latter to the Tariff Board for examination was one from the boots and shoes industry. As, however, the only firm which applied for protection for this industry subsequently intimated that it did not intend to pursue its claim and as no other firm making boots and shoes had applied for protection the Government of India in a resolution, dated the 12th June 1924, intimated that the Tariff Board would not be required to enquire into the question of granting protection to this industry.

PROPOSED PROTECTION OF THE INDIAN CEMENT INDUSTRY.

(*See Report* 1923, *Vol. I, p.* 116).

In the month of August 1924, the Tariff Board forwarded to the Chamber a copy of the evidence of the applicants for protection, recorded by the Board in the course of their

enquiry into the cement industry, and asked for an expression of the views of the Committee on the claim put forward. They also requested the Chamber to depute a representative to give oral evidence.

In reply, the Committee informed the Tariff Board that after further consideration they were still of the opinion that they conveyed to the cement companies in 1923, namely, that the arguments urged in support of their claim, when examined in the light of the circumstances in which it was made, did not justify the industry's demands.

The weakness of the cement manufacturing companies' case lay, in the opinion of the Committee, in the extent to which their number was increased during the boom period of 1919-20, by the formation of a number of concerns, the promoters of which were obviously more anxious to secure a share of the profits enjoyed by the industry during the war period, than, by careful selection of areas both of consumption and supply, to secure and to maintain their position in the more difficult post-war period. In the circumstances, the Committee felt that it was in the highest degree unfair and undesirable to prolong what they could only regard, from a perusal of the oral evidence tendered by the concerns in question, as the precarious existence of such companies, by conceding a measure of protection at the expense of the consuming public, nor were they satisfied that the imposition of even so prohibitive a rate of duty as was proposed would be likely to achieve the desired result, in the absence of any attempts at re-organisation on the part of the companies themselves.

The position of the pioneers of the industry, on the other hand, was so strong that once they were freed from the

embarassing attentions of the other concerns mentioned in the previous paragraph they were unlikely to experience any difficulty in competing with foreign cement. The Committee added that viewed from either aspect the claim of the cement industry to protection was not justified by the circumstances of the case and should be resisted. The Committee did not give oral evidence.

PROPOSED PROTECTION OF THE MAGNESIUM CHLORIDE INDUSTRY.

The Committee in addressing the Tariff Board in regard to an application for protection from the magnesium chloride industry, stated that they understood that the applicants considered that a protective duty of 200 per cent. *ad valorem* would be necessary if they were to compete successfully with the German product, and they registered an emphatic protest against the precedent which was sought to be established thereby, as they could only regard the creation of any industry upon such terms as fundamentally unsound, even if, as was certainly not the case in the present instance, the conditions laid down by the Fiscal Commission were satisfied in other respects. Moreover, after careful consideration of the position disclosed in the evidence tendered before the Board, and as the result of enquiries which they had made from local consumers, the Committee had reason to believe that the main difficulty with which the industry was confronted was the more uniform and superior quality of the imported article and that the Indian product had actually enjoyed a very considerable advantage in the way of price, at any rate so far as the Bombay market was concerned.

Nor were the Committee prepared altogether to accept the applicant's contention in regard to the incidence of the proposed protective duty on the mill industry, for, they stated, in normal times of competition the difference between a profit and a loss in a large manufacturing concern very often turned upon the attention paid to a number of small items, the cost of each of which might represent only an infinitesimal charge per unit of production. It was dangerous therefore to ignore the results of the taxation of such small items, particularly in the case of the mill industry which already suffered somewhat severely in that respect, and on these grounds alone the Committee stated their opinion that the applicants had failed to substantiate their claim for protection, though the Committee's main objections to the proposal were ones of principle and policy, as indicated in the previous paragraph. The Committee did not give oral evidence.

THE SEA CUSTOMS (AMENDMENT) ACT.

REPEAL OF EXEMPTION OF GOVERNMENT STORES FROM CUSTOMS DUTY.

(*See Report* 1923, *Vol. I, p.* 138).

During the year under review an Act was passed entitled the Sea Customs (Amendment) Act, 1924, which repealed the proviso to section 20 of the Sea Customs Act, 1878, under which all goods belonging to Government were exempted from customs duty.

The object of the measure, which came into force on the 1st April 1924, was to give effect to the recommendation of the Indian Fiscal Commission that, in the interests of Indian industries, customs duty should generally be leviable on goods belonging to Government. (*See Volume* II).

CUSTOMS DUTY ON SHIPS' STORES STOLEN FROM A VESSEL LYING IN DOCK.

During January, 1924, two chronometers valued at Rs. 1,500 each were stolen from a steamship lying in the Bombay docks and when this fact came to the knowledge of the Collector of Customs he imposed on the owners of the steamship a penalty, under section 167 (33) of the Sea Customs Act, of Rs. 900, which was equivalent to the import duty on the two chronometers. Section 167 (33) read as follows :—

" If any master of a vessel discharges or suffers to be discharged any goods not duly entered in the manifest of such vessel, such master shall be liable to a penalty not exceeding one thousand rupees."

The steamship owners doubted if this section applied to this particular case, and they contended that even if it did legally and strictly apply it operated very harshly, for not only had the ship lost two valuable chronometers which were required for navigation purposes but they had also to suffer the further loss and indignity of a penalty. They thought that the case was one concerning which the Collector of Customs should be allowed to use his own discretion and treat the matter leniently, and they asked the Committee to advise them as to what action they should take to obtain redress.

In reply, the Committee stated that they had most carefully considered the matter and that they regretted that they were unable to agree with the contention that the provisions of section 167 (33) of the Sea Customs Act, under which the penalty had been imposed, admitted of a more liberal interpretation than that adopted by the Collector of Customs in the case in question. The provisions of the section were quite clear, namely, that the shipping company is held liable

for the payment of duty on any articles pilfered from packages of cargo landed in bad order and on any cargo shortlanded on the ground that the articles so pilfered or shortlanded might have been smuggled into the country and the revenue deprived thereby of the amount of the duty. At the same time the Committee considered that the valuation of the chronometers was excessive, and they added that they understood that if the steamship company were in a position to make and substantiate an appeal to the Collector of Customs on those grounds he was prepared to effect a *pro rata* reduction in the penalty.

LIABILITY FOR IMPORT DUTY ON GOODS STOLEN FROM DOCK SHEDS.

During September 1924 a steamship company brought to the notice of the Committee that the Bombay Customs authorities had charged them a penalty duty of Rs. 811-12 on account of a case of silk piece-goods. This case, for which a clean receipt had been given by the Port Trust, had been discharged in a sound condition from the steamer into the landing shed and after the case had thus passed out of the control of the steamship company the shed in which it was lying was burgled at night and the contents stolen. The Port Trust claimed that they were free from liability for the theft under sections 151 and 152 of the Indian Contracts Act (*i.e.*, that they were in the position of a bailee and having taken reasonable care of the goods they were free from further responsibility). The steamship company contended that, although the Port Trust might be absolved from responsibility, it was not fair that the steamer, after having brought the goods to port and landed them in good condition, should be liable for penalty

duty on account of a theft which took place after the goods had passed out of the control of the ship.

The opinion of the Bombay Customs authorities, to whom the steamship company had applied for a remission of duty was that, speaking generally, the Custom House had a right to examine all goods on board an importing vessel, but, as such a procedure would be extremely inconvenient, vessels were allowed to discharge without a Customs examination on board under the provisions of section 85 of the Sea Customs Act, on the receipt of a guarantee from the agents to meet all claims that the ship would have incurred had the cargo been examined on board. In the instance under consideration it was admitted that the ship discharged the case of goods with its contents in tact and that the shortage occurred after discharge. It was thus clear that the missing goods were imported, and that had the cargo been examined before bulk was broken, duty would have been levied on the missing contents, and, the Customs authorities added, as until the goods were handed over to the consignee they were in the steamship's charge (the Port Trust merely acting as Agents on behalf of the steamship) the liability fell on the steamship company.

The Committee considered the matter and in reply to the shipping company expressed the opinion that as regards the general principle involved the Port Trust's contention was correct and the shipping company was liable for the payment of the duty under the terms of the usual guarantee required by the Customs authorities. In the particular circumstances cited, however, the Committee considered that the shipping company should have arranged with the consignees to pay the duty, take delivery of the case and call for an insurance survey, the amount of the duty paid being subsequently included in their claim against the insurance company.

REFUND OF DUTY ON SHORT-LANDED CARGO.

An instance, outlined below, in which the Customs authorities refused to refund import duty, was brought to the notice of the Committee by a member of the Chamber, a firm of piece-goods importers, who, in inviting the Committee's opinion thereon, stated that the non-refund of the import duty appeared to be a matter of considerable hardship to the buyers.

A case of piece-goods was shipped by a vessel which arrived in harbour on the 1st of July ; shipment samples were available and, as is customary with piece-goods, the Bill of Entry was prepared and passed before the unloading of the case and the proportionate duty was paid on the 4th of July. The steamer commenced to unload on the 5th, and the 6th being a Sunday, the case was not traced by the member's muccadum until the 8th, when it was found to be in a damaged condition. On the 9th a steamship survey was called for, and, with a view to obtain a refund of duty in the event of pilferage, the Customs authorities were invited to send, and did send, a representative to the survey which was held on the 10th of the month, when pilferage to a considerable extent was discovered. An application for a refund of duty was made but the Customs authorities replied that a remission of duty on short contents was inadmissible as the duty had already been paid.

The Committee, having examined the matter in consultation with the Import Sub-Committee of the Chamber, replied that under Standing Order No. 140 the Customs authorities refused to grant any refund of duty in such instances. They added, however, that it was presumed that the consignees had claimed from the shipping company the value of the goods stolen and that their claim should accordingly have included the amount

of duty paid, for in a decision given by the Committee of the Chamber during March 1921 (*vide* page 74, "Decisions on Shipping and Mercantile Matters," published by the Chamber) it was specifically stated that, although the basis on which such claims were settled varied with different lines, the usual practice was to allow the c. i. f. price plus duty plus five per cent. ; and if the shipping company had repudiated liability on the grounds of pilferage, then the consignees ought to have included the amount of the duty paid in their claim against the insurance company.

IMPORT DUTY ON COPRA, COCOANUT OIL & PEPPER.

The Associated Chambers of Commerce of India and Ceylon, in November 1924, asked for the views of this Chamber on a representation that had been received from the Calicut, Cochin and Tellicherry Chambers requesting that the Association should urge on the Government of India the desirability of reducing the import duty on copra, cocoanut oil and pepper on the ground that the heavy import duties charged on these articles since 1922 (when the duty was increased from 7½ to 11 per cent.) had tended to cause a reduction in the imports from foreign ports and a consequent loss of revenue to Government.

The Committee, in reply, informed the Associated Chambers that they were in general agreement with the views expressed by the Malabar Chambers and they were strongly of opinion that the Association should make a representation to the Government of India on the lines indicated, emphasizing particularly, the facts that

(*a*) the Indian producers would be benefitted by a reduction of the duty as they would thereby obtain a wider market for their commodities;

(*b*) the consumers in India would be enabled to obtain their requirements, and industries their raw materials, cheaper as the reduction of the duty would increase the available supplies by permitting the import of Ceylon copra, especially, on a competitive basis;

(*c*) exports from Malabar ports to foreign ports would be encouraged to the benefit of the Indian producers; and

(*d*) the revenue derived from the import duties might be expected again to assume its previous proportions.

ASSESSMENT OF IMPORT DUTY ON EXCESS OF WEIGHT OF COTTON YARN.

Under section 39 of the Sea Customs Act, 1878, the Customs authorities are empowered to demand payment of duties short-levied on account of a mis-statement as to real value, quality or description on the part of the owner, "false description" being deemed to include, under section 2 (2) (*b*) of the Merchandise Marks Act, 1889, any mistake in regard to the number, quantity, measure, gauge or weight of the goods. Under Notification No. 1474, dated the 13th November 1891, as subsequently amended, a margin of 5 per cent. difference is, however, allowed between the described count or number and the actual count or number, in the case of grey and bleached cotton yarn, so long as the average count of the whole of the yarn is not greater or less than the described count.

To these regulations the Committee drew the attention of a firm that complained of having been charged extra duty in respect of a consignment of grey yarn from Japan on account of an excess of weight over the 5 per cent. margin allowed by the notification quoted above. The Committee also pointed out that if the firm considered that the excess was due to conditioning, the regulations permitted of the application, at their request, of the " stove " test ; and they suggested that the firm should apply for that test to be made.

DECLARATION OF " REAL VALUE" OF TARIFFED OR SPECIFIC DUTY GOODS.

In October 1924 the Collector of Customs informed the Committee that it had come to his notice that when goods were assessable on tariff valuations or at a specific rate of duty very little care was taken by importers in declaring the real value of the goods. He reminded the Committee that though in such cases there was no duty in question there was none the less a legal obligation on importers to declare the real value of the goods carefully and accurately. Such declarations, the Collector pointed out, were the basis of the trade returns, and it was at least as important to the commercial public as to Government that trade statistics should be accurate. The Collector added that the Customs House had also largely to rely on shipper's declarations of the valuations of exports though these too were not infrequently made without due care and attention ; and he requested that these matters might be prominently brought to the notice of all members.

The Committee fully agreed with the Collector that more care should be taken in regard to the declarations of value and a copy of his letter was circulated to all members. At

the same time the Committee thought that it was desirable to bring the matter to the notice of the clearing agents, the majority of whom were not members of this Chamber ; and they suggested to the Collector that cautionary notices might be distributed, through the medium of the Appraising Department, among the firms and individuals engaged in clearing work. The Committee thought that this would be more effective than any action they could take in the matter.

REVISION OF LISTS OF ARTICLES SPECIFIED IN THE SEA-BORNE TRADE RETURNS OF BRITISH INDIA.

(*See Reports* 1922, *Vol. I, page* 30 ; 1923, *Vol. I, page* 32).

The Director-General of Commercial Intelligence in March 1924, informed the Chamber that the question of the annual revision of the lists of articles specified in the sea-borne trade returns of British India was under consideration and requested the views of the Committee, particularly in regard to a statement submitted by him giving a list of articles which the Collectors of Customs had suggested might be omitted from the lists at present in use. The Director-General also invited suggestions regarding any additional items which the Committee might consider essential for specification in the trade returns.

After consulting the Import and Shipping and Export Sub-Committees, the Committee informed the Director-General that they had no suggestions to make in either of the above connections.

This list was again submitted to the Chamber during December ; this time after consulting the above mentioned Sub-Committees, the Committee recommended that the

following articles should be separately specified: lemongrass oil, palmarosa oil and gingergrass oil.

PARTICULARS OF IMPORTED PIECEGOODS REQUIRED BY THE CALCUTTA CUSTOMS AUTHORITIES.

The Bradford Chamber of Commerce asked for the support of this Chamber to a representation they had addressed to the Board of Trade in regard to a notice issued by the Collector of Customs, Calcutta, requiring, in the case of imported piece-goods, the insertion of the following particulars in the Bills of Entry :—

(*a*) The invoice value (in sterling) per yard or piece ;

(*b*) The nominal count, *i. e.*, the number of threads of warp and weft to the quarter inch ;

(*c*) The stamp or quality number.

In the case of the following classes of goods, the particulars noted against each had also to be supplied :—

Grey shirtings, drills, twills, sheetings, madapollams, jaconets and mulls	Weight.
Dhooties, dorias, scarves and bikris	Width of borders and description of borders.
White goods	Full description as given in the invoice.
Fancy goods	
Prints	
Dyed goods	
Mixed piece-goods	Percentage of each material used.

The Bradford Chamber stated they could not see any practical advantage that would accrue to the importer or to the Indian Customs authorities by the declaration of such information and asked the Board of Trade to represent the matter to the Indian Customs authorities with a view to the withdrawal of the request for particulars to be supplied under (*b*) of the above notice and for the percentage of material used in mixed piece-goods.

After making enquiries, the Committee, in replying to the Bradford Chamber, stated that they understood that serious frauds had been discovered in the Calcutta Custom House during the past year in connection with the assessment of piece-goods and that the object of the measure was merely to bring on to the Custom House records in that port certain additional particulars which should enable the audit and the superior officers of the Custom House to exercise a greater degree of control over the appraising staff. The Committee further understood that the Piece-goods Committee of the Bengal Chamber of Commerce were consulted before effect was given to the procedure in question and they apparently raised no objection to the publication of the notice.

The Committee added that they had been informed by the Collector of Customs, Bombay, that he was in correspondence with the authorities in Calcutta on the subject and that the Chamber and other interests concerned would be consulted before any action of a similar nature was taken in Bombay.

In conclusion, the Committee stated, in the latter connections that they were in general agreement with the arguments set forth in the Bradford Chamber's representation to the Board of Trade and that they would strongly support their

protest should any suggestion be made at a later date to introduce similar regulations in the case of imports into Bombay.

The Bradford Chamber subsequently thanked the Committee for their action in the matter and added that they had since received intimation that the regulation in question was applicable to cotton goods only.

TARIFF VALUATIONS.

(*See Report* 1923, *Vol. I, page* 123.)

In accordance with the usual practice the Director General of Commercial Intelligence met representatives of members of the Chamber on Wednesday, 26th November 1924, and discussed with them his proposal in connection with the annual revision of the Tariff Schedule in respect of articles assessed to duty at tariff valuations.

A copy of the revised schedule will be found in *Volume* II.

LIST OF COTTON PIECE-GOODS.

(*See Reports* 1914, *pages* 64, 49; 1922, *Vol. I, page* 143; 1923, *Vol. I, page* 123.)

The Director-General of Commercial Intelligence in October 1924 enquired whether the Chamber had any modifications to suggest in the list of cotton piece-goods prescribed for purposes of assessment under the import tariff schedule.

After consulting the Import Sub-Committee the Committee informed the Director-General that they had no modifications to suggest.

IMPORT DUTY ON SWISS SILK USED IN FLOUR MILLS.

At the end of 1923 the Committee addressed the Government of India in regard to the rate of import duty charged on Swiss silk used in flour mills. It appeared that if this article was imported cut, taped and with eyelet holes it came within the tariff definition of "component parts of machinery" and was charged accordingly, but if it was imported in rolls, uncut, then it was charged at the same rate as general silk goods. The former rate was 2½ per cent. *ad valorem*, the latter 30 per cent., and a member of the Chamber drew the Committee's attention to the handicap that was thereby placed on importers who had to import their silk uncut and on millers who had to purchase such silk. The Committee ascertained that the silk in question was used exclusively for milling purposes and that it was not possible always to import the silk cut ready to fix on machines, as different sizes were required for different machines and every miller had his own ideas as to how the silk should be cut and fixed. These facts were reported to the Government of India who replied that they could not move in the matter until an appeal had been heard by the Customs Authorities. The members concerned were advised accordingly and they agreed to lodge an appeal; but at the time of writing this report it is understood that no further action has been taken.

IMITATION GOLD AND SILVER THREAD AND LAMETTA.

PROPOSED INCREASE OF IMPORT DUTY.

The Government of Bombay through the Assistant Director of Industries, in August 1924, invited the Committee's opinion

on a proposal that had been made to increase the rate of duty on imitation gold and silver thread and lametta from 15 per cent. to 30 per cent. *ad valorem* so as to bring it to the level of the duty on gold and silver thread and wire.

In reply, the Committee stated that after consideration of the proposal, in consultation with the members of the Chamber concerned, they were definitely opposed to any increase in the existing rate of duty on the articles in question, and that if, as they understood, the suggestion to increase the duty had been raised on account of the difficulty experienced by the Customs authorities in distinguishing between the real and the imitation articles, they considered that a reduction of the duty on the real articles was to be preferred in the interests both of the public and the revenue authorities.

The Committee had, moreover, been advised that the recent enhancement of the duty on real gold and silver thread and wire had adversely affected the import trade in those articles and, having regard to the conditions under which the industry was conducted in France and the unchallenged superiority of the imported article, the Committee added that any similar enhancement of the duty on the imitation articles would impose a further and unnecessary burden on the public and the import trade, without providing any adequate or satisfactory return in the shape of additional revenue or the protection of a local industry otherwise able to compete, as regards quality, with the imported article.

SMUGGLING OF GOLD THREAD INTO BRITISH INDIA.

Towards the end of July 1924, the Collector of Customs, Bombay, informed the Committee that there was extensive smug-

gling of gold thread across the French land frontiers at Pondicherry and Karikal. In order to counter this illicit trade every marc of gold thread licitly imported into the Madras Presidency by sea or by land was stamped with the Customs stamp and initialled ; and as this had proved to be a valuable preventive measure the Collector of Customs had been asked if he would follow the same procedure at Bombay. Anything that would check smuggling, the Collector pointed out, would, of course, protect licit importations against unfair competition and he therefore presumed that the trade in Bombay would welcome the introduction of the Madras system and he proposed to introduce it unless strong arguments were adduced against it. It was not intended to apply the procedure to imitation gold thread.

The Committee replied that they approved of the adoption of the procedure, provided satifactory arrangements could be made to meet certain practical difficulties that had been mentioned by one of the firms that the Committee had consulted. These difficulties related to the re-closing and resealing of the cases containing the gold thread, and to insurance. Gold thread is highly susceptible to atmospheric conditions and once the tin lining of a case had been cut damage might occur unless the case was re-soldered, and this, it was understood was not permitted in the docks or on Customs premises. The member also suggested that difficulties might occur if the insurance companies' representatives were not present at the time of opening and re-closing and claims for pilferage were subsequently made.

At a later date the Collector intimated that, for the present, he did not intend to proceed with the scheme.

REVISION OF CUSTOM OFFICERS' OVERTIME AND HOLIDAY FEES.

With effect from the 3rd May 1924 the rates of overtime fees charged to the public for the services of Preventive Officers were revised. The following is a summary of the revision made :—

Ordinary holidays.—Former rate Rs. 2 per hour subject to a maximum of Rs. 5. New rate Re. 1 per hour by day with a minimum of Rs. 5; while for night work the ordinary night fees would be levied.

Sundays and close holidays.—Former rate Rs. 10 for any portion of a day and Rs. 10 for any portion of a night. New rate Rs. 2 per hour, day or night, with a minimum of Rs. 10.

Night work.—Former rate Rs. 5 from 6 p.m. to midnight or portion of that period and Rs. 5 from midnight to 6 a.m. or portion of that period. New rate for ordinary days and ordinary holidays Rs. 1-8-0 for the first half night subject to a minimum of Rs. 7-8 and a fixed fee of Rs. 9 for the second half night. Night work means 6 p.m. to 6 a.m.

THE COTTON EXCISE DUTY.

The year under review has witnessed a revival of the agitation for the repeal of the excise duty on cotton piece-goods and in February the Bombay Millowners' Association sent to the Chamber a copy of a representation which the Committee of the Association had addressed to the Government of India urging the abolition of the duty, and also the reduction of the import duty on mill stores, and solicited the Chamber's support to the appeal.

The Committee replied that they were of opinion that provided the Government of India were in a position to forego the revenue derived from the excise duty there was no logical reason for the retention of the duty and they were in favour of its abolition at an early date.

The Committee were not, however, prepared to support in their entirety the Association's proposals in regard to a reduction of the import duty on mill stores. At the same time they considered that the existing rate of duty on colours and dyes was excessive in view of the fact that colours and dyes were also subject to excise duty in dyed cloth, and the Committee added that they would be glad to accord their support to a representation framed on those lines.

The following resolution was moved by Mr. Kasturbhai Lalbhai, M.L.A., in the Legislative Assembly on 20th March 1924 :—

"That this Assembly recommends to the Governor-General in Council to take early steps to abolish the cotton excise duty as recommended by a majority of the Indian members on the Indian Fiscal Commission and to be pleased to direct the Tariff Board to further examine the question of protection to the Indian cotton mill industry at an early date."

but the debate was subsequently adjourned without any decision being reached.

The members of the Chamber were later invited to attend a meeting of representatives of all mills in India held at Bombay in September when several resolutions urging the abolition of the cotton excise duties were unanimously adopted.

The adjourned debate on Mr. Kasturbhai Lalbhai's resolution was resumed on 22nd September and the mover having

accepted an amendment proposed by Mr. K. C. Neogy omitting all reference to the question of protection, the resolution was adopted on 24th September without a division in the following terms :—

"That this Assembly recommends to the Governor-General in Council to take early steps to abolish the cotton excise duty as recommended by a majority of the Indian members of the Indian Fiscal Commission."

IMPOSITION OF PREFERENTIAL DUTY IN NEW ZEALAND ON JAVA TEA.

(*See Report* 1923, *Vol. I, page* 134.)

During 1923 the Ceylon Chamber of Commerce telegraphed to the Associated Chambers of Commerce of India and Ceylon that they understood that the New Zealand Government was contemplating the abolition of the existing preferential duty on Java tea thereby making all tea free of import duty and requested the Association to urge the Government of India to take action in this matter and to protect Empire products. But shortly afterwards the Ceylon Chamber informed the Association that they had since been informed that the Government of New Zealand had not considered, and had no intention of considering, the abolition of the preferential treatment accorded to British grown teas. The matter was therefore dropped.

In January 1924 the Ceylon Chamber again addressed the Associated Chambers and submitted copies of correspondence from New Zealand from which it appeared that Dutch steamship companies were making strenuous efforts in New Zealand to have the duty removed from all Java produce and

were holding out an offer of a direct steamer every six weeks from Java and Singapore. Not long afterwards the Ceylon Chamber informed the Associated Chambers that the Government of New Zealand had given an assurance that should the abolition of the existing preference to British grown teas be contemplated, sufficient notice would, if possible, be given to the Government of Ceylon. The Committee were asked to give their opinion as to what action the Associated Chamber should take in this matter, and in view of the assurance given by the New Zealand Government they said that they were not in favour of any action being taken at that juncture.

RAILWAY RISK NOTES.

Introduction of revised forms.

(*See Reports* 1920, *Vol. I, page* 117; 1921, *Vol. I, page* 110; 1922, *Vol. I, page* 171.)

Mention was made in the Chamber's report for 1922 of the Report of a Committee appointed, at the instance of the Legislative Assembly, to consider the question of the revision of railway risk notes. The Committee embodied their proposals in draft forms of risk notes which were appended to the report and their recommendations may be summarised as under :—

Risk Note "A"—They recommended that the form should be amplified to make railways liable for loss, damage, etc., upon proof that such loss was due to misconduct on the part of their servants.

Risk Notes "B", "H", "D" & "C"—They recommended that these forms should be so modified that in cases of non-delivery or pilferage of goods from consignments properly

packed, railways should be required to show how the goods were dealt with while in their possession or control. The Committee also provided in the revised form of Risk Note "B" for particulars of packing to be shown in order to obviate the necessity for the execution of Risk Note " A " in addition when goods are not properly packed. Two members of the Committee, however, dissented from the view that the entry of such particulars would of itself obviate the necessity for taking Risk Note " A " in addition in such cases although they hoped that in practice the execution of the two forms would prove unnecessary.

Risk Notes " C ", " E ", " F ", " X " & " Y "— They considered that these forms should be left unchanged.

The following explanatory statement as to the forms affected by the Committee's recommendations, which is taken from their report, is of interest in this connection :—

Form " A "—Used when articles are tendered for carriage which are already in a bad condition, or are so defectively packed as to be liable to damage in transit.

Forms " B " and " H "—Used when the sender elects to despatch at a special reduced rate articles for which an alternative, ordinary or " railway acceptance " rate is quoted.

Form " C "—Used when at the sender's request open wagons are used for goods liable to damage when so carried.

Forms " D " and " G "—Similar to forms " B " and " H " but used for explosives or dangerous goods.

In a Resolution No. 488-T, dated 10th July 1924, the Government of India intimated their approval of the use of the revised forms recommended by the Committee, as further amended by Government in consultation with their legal adviser, with effect from 1st October 1924 in the case of all

railway administrations to which the Indian Railways Act, 1890, applied. Copies of the revised forms were published with the resolution, which was reprinted in the Gazette of India and the Bombay Government Gazette, dated 12th and 24th July 1924, respectively, and the attention of all members of the Chamber was invited to the new forms, copies of which will be found in Volume II.

RAILWAY FREIGHT RATES FOR CHOCOLATES, BISCUITS AND CONDENSED MILK.

In November 1923, a letter was received from the representative of a large firm of manufacturers suggesting that the Chamber might represent to the Railway Conference at Agra the desirability of charging half parcel rates for condensed milk, chocolates and biscuits sent by passenger train. Some years ago biscuits were transported at half parcel rates, but the concession was discontinued during the war and had not since been revived. All the three commodities were delicate food products subject to the effect of heat, particularly chocolates, which begin to soften at a temperature of 80°; consequently quick transit was essential, but the ruling parcel rate was prohibitive and restricted trade. Further, transit by goods trains was too risky and slow, as the average speed was about 100 miles a day. It was contended therefore that if railways charged half parcel rates for these commodities the trade in the mofussil would increase in consequence of the reduction in price and quick transit, and the railways would benefit by an increased revenue. It was further asserted that the concession would help British trade, and incidentally the small trade in country-made biscuits and chocolates, neither of which could ever periously compete with the high class English product.

After consulting the Agent of the Great Indian Peninsula Railway, the Committee informed the gentleman who addressed them that as a result of their enquiries they understood that railway rates were based, as a general rule, on the amount that the commodity would bear, that is to say, the more highly priced commodities were charged at the higher rates, and in that connection they were advised that the concession in regard to the articles mentioned had not been revised as the railway administrations were of opinion that the value of the articles in question enabled them to bear the full parcel rates without any resultant diminution in the traffic carried.

The Agent of the Great Indian Peninsula Railway however expressed his willingness to consider a reduction of the rates for chocolates and condensed milk over his line if it were guaranteed that within a reasonable period, *e.g.*, six months the traffic offered in these commodities would be at least three times that carried before.

In reply to this offer the gentleman in question stated that he could not guarantee a definite increase in traffic as a result of a reduction in rates, because

(*a*) exchange was uncertain, and if the rupee depreciated his trade would be considerably affected,

(*b*) the period of six months suggested was not sufficiently long to judge results, the trade usually being slack in the hot weather, and

(*c*) the trade in chocolate was a seasonal one, operating from October to February, and the sale of biscuits and milk fell off during the hot months.

The writer again asked the Chamber to support his request for a reduction of rates and to draw the attention of the railways to the difficulties of the chocolate trade, but the Committee understood that the railway administration adhered to the position described above and they did not see how they could usefully pursue the matter further.

RAILWAY FREIGHT RATES FOR COAL.

At the instance of a member, the Committee, in January 1924, addressed the Bengal-Nagpur Railway Company, Calcutta, with regard to a representation made by the member urging a reduction of the rates for the carriage of coal from their colliery at Ib (Bengal-Nagpur Railway) to Ahmedabad and other destinations in Gujerat, Berar and Khandesh, similar to that recently effected by the Great Indian Peninsula Railway and Bombay, Baroda and Central India Railway in the case of coal traffic from collieries situated in the Central Provinces section of the former system.

In advising the Agent, Bengal-Nagpur Railway Company, of the receipt by the Chamber of a copy of the above representation, the Committee outlined the main grounds on which the member's contention appeared to be based and at the same time expressed a hope that the Agent would be good enough to accord them the favour of a similar statement indicating the nature of the objections, if any, which his administration might have to the proposal, together with any general observations which he might care to offer on the case.

The Committee added that their object in addressing the Agent in this manner was merely to provide them with the

means of deciding whether the firm's representation should receive their support, and they desired it to be clearly understood that the arguments set forth by them were simply those comprising the aforesaid representation and that the Committee had purposely refrained from expressing any opinion in the matter in the hope that they might subsequently be in receipt of an authoritative presentment of the case by the railway administration.

The history of the reduction cited by the member in their representation was that the Great Indian Peninsula and the Bombay, Baroda and Central India Railways had introduced, with effect from the 1st August 1923, the following revised scale of freight charges for coal booked from stations on the former railway in supersession, in the case of coal so consigned, of the scale of maxima rates sanctioned in April 1920 to which they had hitherto adhered :—

1—300 miles	..	..	·11	pies per maund	per mile.
301—500 „	..	..	·073	„ „	„
Over 500 „	..	..	·055	„ „	„

The effect of the new scale, the Committee were informed, was to reduce the rate from the collieries in the Central Provinces to Ahmedabad from Rs. 9-7-0 per ton to Rs. 7-12-0 per ton, while the rate from the Hingir-Rampur Colliery at Ib to the same centre remained unchanged at Rs. 12-13-0 per ton.

The representation proceeded to affirm that the Central Provinces collieries on the Great Indian Peninsula Railway were now in a position to dispose of their coal at Ahmedabad at Rs. 7 per ton *ex* pits mouth and still enjoyed an advantage of rather more than Rs. 2-8-0 per ton over the Hingir-Rampur Colliery's coal even if the latter were offered at

Rs. 4-8-0 per ton *ex* pits mouth, or below the present raising costs. Whilst the member admitted in this connection that the Central Provinces collieries were entitled to the advantage in mileage due to their geographical position they were unable to understand why the two railway administrations mentioned had afforded the collieries in question what they could only describe as undue preference and they protested strongly against the additional concession in the shape of a reduction of the scale itself.

The facts of the case being, in the opinion of the member, as above stated, they proceeded to explain that as their colliery was situated on the Bengal-Nagpur Railway they were debarred from approaching the Great Indian Peninsula or the Bombay, Baroda and Central India Railway direct in the matter and that any application for a reduction in the through rates of the nature required must be made through the Bengal-Nagpur Railway administration. They added that their applications in that behalf had hitherto been devoid of success and they attributed the refusal of the Bengal-Nagpur Railway administration either to effect any reduction in its own rates, or to induce the two other companies concerned to co-operate in quoting a through rate on the Central Provinces basis, to the fact that the earnings from the other collieries on the Bengal-Nagpur Railway system would be adversely affected thereby. In the latter connection, however, it was urged that the Hingir-Rampur colliery was in an entirely different position from that of the other collieries on the Bengal-Nagpur Railway inasmuch as, despite its isolated position, it had always been regarded as belonging to the Central Provinces group and could not in any way be included in the group comprising the Jherriah coal-fields, from which it was far distant.

On the general question of reduction of rates for the carriage of coal the member observed that a movement to that end had already been initiated in various quarters, but, they believed, without any success. They contended, however, that the advisability and expediency of such a reduction, in consonance with those already effected in regard to other costs, admitted of no argument and was in the interests not only of the coal industry of India but also of the many consumers whose existence, in view of the lower prices for their commodities now ruling, depended so largely upon the cost of their fuel.

In replying to the Chamber the Agent of the Bengal-Nagpur Railway stated that he was not previously aware of the existence of a revised scale on the G. I. P. Railway for coal from the Pench Valley Collieries as no scale of the nature indicated by the Chamber had so far been notified by either the G. I. P. or the B. B. & C. I. Railway, but certain lump sum rates to particular stations had been published which were not based on the scale which the G. I. P. Railway had applied on coal traffic generally from their Pench Valley collieries.

In regard to the quotation of special rates, the Agent mentioned that the maximum and minimum scale rates under which coal could be carried on railways in India had been definitely laid down by the Government of India, and railway administrations were empowered to levy a charge at any scale at their discretion so long as it did not exceed the maximum or fall below the minimum, and as the rates quoted by the G. I. P. Railway to which objection had been taken were within the Government of India's sanction, it would be difficult for him or other interested parties to

justify their cancellation on the grounds that their introduction adversely affected the sales of another colliery several hundred miles away.

On enquiring into the reasons which prompted the G. I. P. Railway to quote lump sum rates lower than the rates arrived at under their notified scale, it appeared that the rates under the latter scale were too high to move the coal from the collieries situated on that line, with the result that large stocks were on hand at various colliery sidings for which no market could be found, and as the position ultimately became very serious from the point of view of both parties interested, *i. e.*, the colliery proprietors and the railway company, the latter found it necessary to quote such lower rates as the traffic would bear. Apart from the probability of collieries having to shut down, the G. I. P. had to consider their own position in this matter as their extension to Parasia, which had been constructed for the purpose principally of carrying this coal, was not being utilised on this account, thus rendering the extension useless from a commercial point of view. On the other hand, the quotation of special rates had resulted, it was understood, in the movement, and the branch line to the Pench Valley coal-fields had therefore commenced to serve the purpose for which it was originally constructed.

The Agent further stated that the situation created by the quotation of the special rates and its possible effect on traffic from collieries on the Bengal-Nagpur Railway had been carefully examined and in the case of the latter's own Pench Valley collieries which were adjacent to the G. I. P. ones these new rates had not had any adverse effect, and, further, no protest had been made against the G. I. P. rates by the managing agents of the largest collieries in the Pench Valley served by the B.-N. Railway.

The Agent added that with particular regard to the Ib colliery, from an examination of statistics from August 1923—the month the G. I. P. reduced rates came into operation—to February 1924, inclusive, he found that traffic actually showed an increase and that by far the larger bulk of it was to stations on other railways reached *via* Nagpur or *via* Katni. Pench Valley had always had an advantage in respect of rates to such stations by virtue of its relative geographical position, and though it was recognised that this natural advantage had been enhanced by the quotation of special rates over the G. I. P., it was nevertheless difficult to render suitable assistance to Ib to enable it to retain its existing markets by the method suggested, *viz.*, a reduction in rates over the B.-N. Railway on coal from the Ib Colliery.

On the B.-N. Railway two scales were in operation for coal traffic which, for simplicity of reference, the Agent described as (1) Bengal, and (2) Umaria—though this description was not strictly speaking correct in its geography. Number one applied to coalfields in Bengal, Bihar and Orissa (including Ib) and the B.-N. Railway Pench Valley collieries, whereas number two applied to Umaria, Burhar and Birsinghpur. Under the Umaria scale, which was applicable on the local distance only, higher rates were obtained than would be the case under the Bengal scale, and in this respect therefore the Ib Colliery had a certain advantage. The Agent added that it had been suggested by the member of the Chamber that "undue preference" had been given to the G. I. P. collieries over Ib by the quotation of special rates over the G. I. P. and B. B. & C. I. Railways, but he pointed out that if such a charge was tenable it would then lie against the Bengal-Nagpur Railway if the latter lowered the scale from Ib merely on the

plea that Ib, by reason of its geographical position, was at a disadvantage in securing markets at certain centres. Also it might lie already against the Ib scale in reference to Umaria.

Any reduction of rates from one colliery centre was likely to call forth demands for reduction from other centres on the B.-N. Railway, which they could not afford to grant, and, for this reason alone, the adoption of a new and lower scale or the introduction of special lump sum rates from the Ib centre, based on such a scale as the G. I. P. Railway appeared to have introduced. could not be favourably entertained.

The Agent, in conclusion, stated that he appreciated fully the disadvantageous position in which the Ib Colliery might be placed in respect of certain markets owing to the action of the G. I. P. and B. B. & C. I. Railways, but regretted he was unable at the moment to give it any assistance in the shape of a reduction of rates over the B.-N. Railway.

In view of the explanation given by the Agent of the Bengal-Nagpur Railway, the Committee considered that no useful purpose would be served by an attempt to reopen the question at the present juncture and decided therefore, to take no action in the matter beyond forwarding a copy of the Agent's letter to the member concerned.

The Committee also received during the year some details of a proposal to reduce the railway freight rates for coal during the slack season, *i.e.*, from 15th June to 15th October. The main idea of this proposal is to encourage consumers to take in reserve stock of coal during the season when railway wagons are comparatively plentiful and thus to

relieve the demand for coal wagons during the remainder of the year when there is often a shortage of wagons. The supply of labour at collieries would also be somewhat eased if reserve supplies were drawn during the summer. The arguments adduced against the building up of reserves of coal were stated to be :—

(*a*) Want of stacking space at mills.
(*b*) Locking up of capital.
(*c*) Deterioration in quality due to climatic reasons.
(*d*) Reduction of steam coal to dust owing to pressure in large stocks.
(*e*) Pilferage.
(*f*) Danger of fire.

An idea of the proposed reductions may be gathered from the comparative statement printed below showing the present and the proposed slack season rates for coal from Jharia to the stations enumerated.

	Rs. a.	Rs. a.	%
Ahmedabad	13 12	11 3	18·6
Cawnpore	7 13	6 4	20·3
Delhi	10 6	8 6	19·2
Lyallpore	13 8	11 1	18·0
Lahore	12 12	10 6	18·6
Calcutta	4 0	3 6	15·6
Bombay	13 14	12 10	9·02
Madras	13 5	10 15	17·8

The proposal is understood to be still under the consideration of the Railway Department (Railway Board) and as will be seen from another part of this report it was hoped that the whole question of the reduction of freight rates for coal would be referred to the Indian Coal Committee in accordance with the recommendations of the Associated

Chambers in that connection. The Government of India however regretted their inability to enlarge the scope of the Committee's enquiry in the manner suggested, mainly on the ground of the delay involved and the unsuitability of the Committee as constituted for such an enquiry. At the annual general meeting of the Associated Chambers held on the 16th December 1924 the following resolutions on this subject were adopted, on the motion of the Upper India and Punjab Chambers, respectively :—

"That in the opinion of this Association the terms of reference to the Coal Committee now sitting are inadequate in their scope, in that they ignore the interests of coal users in India. This Association, therefore, strongly urges on Government the necessity for supplementing the present enquiry by a direction that the Coal Committee shall consider the steps to be taken to secure an adequate supply of coal for the needs of the industries established in the country, including the possibility of reducing the railway freights in respect of long distance industrial centres."

"In view of the fact that the present high rate of railway freight on coal prejudicially affects the maintenance and development of industrial concerns in Northern India, and those situated at a great distance from the Bengal and Bihar coal fields, this Association strongly urges the Government of India to take immediate action substantially to reduce the railway freight on coal carried over long distances."

INDIAN COAL TRADE.

Appointment of Committee of Enquiry.

At the meeting of the Legislative Assembly held at Delhi on the 7th February 1923, the following resolution moved by Mr. Neogy was adopted by a majority of 77 to 39 :—

"That in view of the depression in the coal trade, a countervailing duty be imposed on South African coal imported into

India to the extent of the indirect bounty enjoyed by it in the shape of rebate on railway freight."

About the same time a letter was received by the Committee from certain coal merchants, members of the Chamber, suggesting that the Committee should direct the representative of the Chamber on the Council of State to urge on Government the inadvisability of making the proposed enhanced duty applicable to contracts existing prior to the date on which the new duty would come into force.

The Committee in reply informed the members that if and when it should be clear from the Finance Member's Annual Financial Statement that an enhancement of the duty in question formed part of the Budget proposals the Committee would be prepared to take the necessary action on the lines suggested.

Subsequently the Associated Chambers of Commerce of India and Ceylon informed this Chamber that in view of the recommendation contained in the above quoted resolution, and the possibility that the Government of India might accept the recommendation, it was thought that the present was an opportune moment to press for the immediate constitution of a Committee of Enquiry contemplated in the resolution adopted by the Associated Chambers at their annual general meeting held in Bombay in December 1923. The resolution in question reads as follows :—

" That in order to revive the export and coastwise trade in Indian coal it is, in the opinion of this Association, desirable that a Committee of Enquiry, such as is recommended in the report of the Acworth Commission, be formed to ascertain whether, having regard to the adequate supply of the needs of industries established in the country, the principle of allowing a railway freight rebate on export and coastwise coal should be re-introduced."

It was thought that the following subjects might be referred to the proposed Committee for investigation and report :—

(*a*) Coal traffic facilities, and the institution of special allotments for mineral traffic of suitable types of rolling stock for that traffic only.

(*b*) Loading conditions and grading conditions at the coalfields with regard to combined working of groups for grading and despatch of coal.

(*c*) Loading conditions and charges at docks.

(*d*) Discharging conditions and facilities at ports of import.

(*e*) Handling facilities up-country for coal traffic including new lines, yards, etc., and any other subjects which may be considered cognate to the quick and efficient coal supply to consumers.

(*f*) The desirability of this countervailing duty as compared with an export rebate of Rs. 2 per ton as asked for by the Indian Mining Association, with, in addition, a reduction in port dues in Calcutta.

(*g*) The effect of these two proposals, or either of them, on the coal industry and consumer's interests as far as can be ascertained or estimated.

The Associated Chambers asked for an expression of opinion on the subject, and stated that if the Committee were to begin work immediately, they might be in a position to make definite recommendations by the beginning of 1925, and their report might, therefore, be expected to be a guide to the Government of India in deciding, before the 1925 budget, as to the best form of assistance to be given to the coal industry. In reply the Committee stated that they cordially supported the suggestion of the Associated Chambers.

The Associated Chambers, in their letter to the Government of India, stated that the subject was discussed at the annual meeting of the Association held in Bombay during December 1923, when a resolution proposing the appointment of a Committee of Enquiry was unanimously adopted. The idea was that this Committee should be instructed "to ascertain whether, having regard to the adequate supply of the needs of industries established in the country, the principle of allowing a railway freight rebate on export and coastwise coal should be re-introduced." Since the meeting had been held, the Legislative Assembly had passed a recommendation in favour of the imposition of a countervailing duty on South African coal. This recommendation, it was understood, had not so far been accepted by the Government of India but the Tariff Board had been directed to investigate the question of countervailing the South African State rebate and to report.

It might be presumed, the Associated Chambers stated that the Tariff Board would restrict their attention to the question of whether protection should or should not be granted in any form to the Indian coal mining industry. They would not necessarily take up the numerous other questions of great importance, which in the interests of the industry needed to be thoroughly investigated and discussed. The industry was labouring under serious difficulties and disabilities, and it was feared that there would be no possibility of overcoming these until their causes had been fully explored. It would seem, therefore, the Associated Chambers wrote, that the time was opportune for such an investigation to be undertaken, and for this purpose the appointment of an impartial and influential Committee of Enquiry was recommended.

The Associated Chambers stated that before going further it might be desirable to mention as far as possible the matters which would need to be enquired into if the disabilities and difficulties referred to were to be removed. These matters were enumerated by Mr. W. S. J. Willson, the representative of the Associated Chambers in the Legislative Assembly, in a question put by him on the 24th March 1924 and the following statement might be accepted as being a fairly complete list :—

(*a*) to enquire into the question of the loss of export markets, and the proposed increase of the railway freight rebate to Rs. 2 per ton ;

(*b*) to consider the steps to be taken to secure an adequate supply of coal for the needs of the industries established in the country, including the possibility of reducing the railway freights in respect of long distance industrial centres ;

(*c*) to enquire into—(i) the proposed institution of special allotments of railway wagons for mineral traffic ; (ii) the provision of suitable types of wagons for such traffic ; and (iii) the provision of quick running trains of full rakes ;

(*d*) to enquire into—(i) the question of the reduction of shipping charges including the provision of modern appliances for tipping wagons ; (ii) the elimination of dumping charges at Kidderpore docks ; (iii) the reduction of port charges ; and (iv) generally the discharging conditions and facilities at ports of import ;

(*e*) to enquire into the question of loading and grading at the collieries with special reference to the

combined working of groups for grading and despatching.

Mr. Willson was informed, in answer to his question, that the Government of India were considering the proposal for the appointment of a Committee. The Associated Chambers expressed the hope that a favourable decision might be arrived at as early as possible, because the enquiry must of necessity take a considerable time, and some months must elapse after the appointment of the Committee before it would issue any report. It was urged therefore that it should be appointed at a very early date in order that it might begin work without delay. As regards the constitution of the Committee, the Associated Chambers thought that it should be a strong and impartial body upon which the Government, the railways, and the coal industry should be well represented. If the Secretary to the Government of India in the Department of Commerce could see his way to undertake the chairmanship it would be obviously to the general advantage. The Government of India might be represented by the Chief Engineer to the Railway Board and in addition there would need to be two representatives of the railways interested, together with at least two representatives of the coal mining industry, and two members representing consuming interests. It would also be necessary for the Local Governments to be represented; and of course an additional member or additional members might to be co-opted from time to time as or if found to be necessary. The Associated Chambers concluded by observing that since the enquiry would chiefly concern Calcutta and the coalfields it might advantageously begin at an early date and centre at Calcutta.

Subsequently the Government of India decided to refer to the Tariff Board for investigation the question whether

the Indian coal trade was in need of protection either against coal from South Africa or against imports of foreign coal generally, and, if so, whether, having regard to all the interests concerned, protection should be accorded to it. The Government of India however pointed out that the imports of coal into India were very small as compared with the amount of coal produced in India, and the Government of India were of opinion that it was evident from the figures showing the imports and exports and production of coal that the competition from which the Indian coal industry was suffering was not so much in the Indian market as in the overseas markets, such as Colombo and Singapore. It was also evident, Government stated, that overseas markets could not be recovered by the protection of Indian markets; they could only be recovered by improving and grading the quality of coal for export, and by reducing the cost of production and transport. At the same time, Government added, it was possible that the measures which were necessary to recover the overseas market might be sufficient, without further protection, to enable Indian coal to meet competition in the home market.

The grading and transport of coal were highly technical subjects with which the Tariff Board was not fully equipped to deal, and the Government of India decided therefore to appoint an expert Committee, representative of the interests concerned, to consider this side of the question with the following terms of reference :—

"To enquire and report :—

(1) generally, what measures can be taken by Government, by the coal trade, by the railways and by the ports, whether singly or in combination, to stimulate the export of suitable coal from Calcutta to Indian and foreign ports; and

(2) in particular, whether effective measures can be taken for the pooling and grading of Indian coal for export and for bunkering, and how the cost of such measures should be met."

The Committee was composed of :—

President.—F. NOYCE, Esq., C.S.I., C.B.E., I.C.S.; *Members.*—The Chief Mining Engineer to the Railway Board, F. C. LEGGE, Esq., C.B.E., Director of Wagon Interchange, S. C. STUART WILLIAMS, Esq., Chairman, Calcutta Port Trust, A. A. F. BRAY, Esq., Chairman, Indian Mining Association, W. C. BANERJEE, Esq., Vice-Chairman, Indian Mining Federation, Sir RAJENDRA NATH MOOKERJEE, K.C.I.E., K.C.V.O., of Messrs. Martin & Co., Calcutta, The Hon'ble Mr. J. W. A. BELL, of Messrs. Mackinnon, Mackenzie and Co., Calcutta, and *Secretary.*—H. P. V. TOWNEND, Esq., I.C.S.

As the recommendation of the Committee would necessarily influence the Tariff Board's investigation of the question whether the Indian coal trade was in need of protection, the Government of India added that after consulting the Board they had decided to postpone the reference to the Tariff Board until after the Committee had reported.

This Committee later drew up a questionnaire to which the Committee of the Chamber were invited to give answers. Of the thirty-four questions contained in this questionnaire only numbers 17 to 23 appeared to affect directly the interests represented by the Chamber, and these questions are reproduced below :—

Extract from the questionnaire circulated by the Indian Coal Committee.

17. What are your views in regard to the present level of steamer freights ? If you consider that they are too high, can you furnish any facts and figures in support of your opinion?

18. Have you experience of coals other than Indian coal, and if so, what are your views as to their merits as compared with Indian coal ?

19. If the pit head price of coal were eight rupees per ton, what in your opinion would be its present c. i. f. price at Madras, Colombo, Bombay, Karachi, Rangoon and Singapore, assuming that the coal is paid for on wagon weights ?

20. Have you any definite information as to the prices at which competing coals are selling at these ports ?

21. In what manner, in your opinion, can the competition of coal other than Indian with Indian coal at these ports best be met ?

22. Do you consider that there are any new markets Overseas in which it would be possible to introduce Indian coal ? If so, what measures would you suggest to that end ?

23. Are there any cases within your knowledge in which the competition of coal other than Indian with Indian coal either in India or in other markets has been facilitated by the grant of special concessions in regard to railway and steamer freights or in other ways ? If so can you furnish any facts and figures in regard to the extent and effect of these concessions ?

At the time of writing this Report, the questionnaire was under the consideration of a Sub-Committee of the Chamber consisting of the President, Mr. L. S. Hudson, M.L.C., Mr. D. W. Wilson, C.I.E., and Mr. A. Biggar.

In connection with this question the following resolution was unanimously adopted at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 15th and 16th December 1924 :—

"That in the opinion of this Association the terms of reference to the Coal Committee now sitting are inadequate in their scope, in that they ignore the interests of coal users in India. This Association, therefore, strongly urges on Government the necessity for supplementing the present enquiry by a direction that the Coal Committee shall consider the steps to be taken to secure an adequate supply of coal for the needs of the industries established in the country, including the possibility of reducing railway freights in respect of long distance industrial centres."

PROPOSED CHORD LINE BETWEEN KATNI AND GOMAH.

(*See Report* 1922, *Vol. I*, *page* 16.)

When the Hon'ble the Commerce Member visited the Chamber in December 1922, the Committee informally discussed with him the question of the construction of a proposed chord line between Katni and Gomah *via* Daltongunj, to serve the new coalfields east of Jubbulpore, and urged that it was eminently desirable that the operation of the line should be entrusted to the Great Indian Peninsula Railway. The Committee subsequently submitted to the Honourable Member a memorandum indicating at some length the many and obvious reasons which had led them to that conclusion.

As the Committee understood that the Govermnent of India had since decided to undertake the construction of the line themselves, and, having practically settled the final alignments, were on the point of deciding the question of the administration to which the working of the line should be entrusted, the Committee, on the 1st of May 1924, addressed the Railway Board, Simla, and expressed a hope that the Board would accord the previous representation of the Chamber its most sympathetic and favourable consideration. The Committee stated that it was unnecessary at the present juncture to dilate upon the many and obvious advantages which would accrue to the Bombay consumers from the operation of the line by the G. I. P. Railway; but they observed generally that it might equitably be held that the obvious outlet of the new coalfields was towards the west, and that, whereas the main interests of the East Indian and the Bengal-Nagpur Railways must naturally centre round the Jherria and Raneegunj fields, it would be to the advantage of the

former administration to develop the new area on the most efficient lines and with more regard to the requirements of the Bombay consumers than had been evinced by the two latter railways in the past.

Beyond a formal acknowledgment of the letter and an intimation to the effect that the subject was receiving attention no further communication has, up to the time of writing this report, been received from the Railway Board.

FINANCING AND CONSTRUCTION OF BRANCH LINES OF RAILWAYS.

(*See Reports* 1913, *pp.* 68, 502 ; 1923, *Vol. I, p.* xxx.)

The Government of Bombay, in February 1924, forwarded to the Chamber for an expression of opinion thereon a copy of a letter that they had received from the Railway Department (Railway Board) of the Government of India in regard to the financing and construction of branch lines of railways.

The Government of India in their letter stated that, having regard to the disadvantages and complications resulting from the construction of lines by branch line companies, which were set out at length in the report of the Indian Railway Committee, and the latter's recommendation that an attempt should be made to reduce, rather than to increase the existing number of such companies, the Railway Board had submitted certain proposals to the Government of India which, it was maintained, would afford a more satisfactory method of arranging for the construction of railways required for purely local purposes, but not likely to be remunerative, than any other method previously adopted : the intention

being that in cases where the local authorities desired that a line should be constructed which, in the opinion of the Railway Board, was unlikely to be remunerative, the Board should have power to arrange for the construction of the line from its own funds if that local authority or local Government guaranteed the Railway Board against loss upon the working of the line.

In replying to the Government of Bombay, the Committee stated that they were in complete agreement with the foregoing proposal if, as they assumed, the capital at the disposal of the Railway Board was sufficient at the moment to permit of the financing of new construction on so extensive a scale, in addition to providing funds for necessary improvements to existing lines. At the same time, however, the Committee could not believe that the resources of the Railway Board in this connection were unlimited and as, in their opinion, the possibilities of railway development in this country, and the benefits to be derived therefrom were so immense as to permit of, and even necessitate, the utilisation of both private enterprise and capital side by side with the employment of State funds in the manner proposed, they regretted that although it was not specifically so stated they had no alternative but to believe, after careful perusal of the Railway Board's letter in the light of the Board's attitude in regard to several schemes which had recently been brought to their notice, that the proposals under reference were intended to be taken as a reversal of the policy previously followed by the Government of India in that behalf, namely, the encouragement of the construction of branch and feeder line railways by the agency of private enterprise and capital on certain clearly defined terms and conditions.

In the opinion of the Committee, the more proper course for the Government of India to pursue, in the interests of the country as a whole and in the light of the funds available, was for the Railway Board to declare from time to time the schemes upon which it intended to embark, including both those projects which promised to yield an adequate return and those undertaken under guarantees from the local authorities or local Governments concerned in terms of the proposals under reference, and at the same time to leave the field open for private enterprise in other directions upon the existing terms or such modifications thereof as might subsequently be determined. In this latter connection the Committee referred to a memorandum which had been submitted by Messrs. Killick, Nixon and Company to the Bombay Government in reply to a similar reference and stated that they were in complete accord with the views expressed therein, except that they understood that the funds at the disposal of the Railway Board were larger than appeared to be indicated in Messrs. Killick, Nixon & Co.'s memorandum.

In conclusion, the Committee emphasized the fact that private interests could not reasonably be expected to devote a considerable amount of time, labour and expense towards the evolution of new schemes of railway development if, when their proposals were laid before the Railway Board, they were invariably to be informed that as they had successfully demonstrated the paying nature of the proposition, the Railway Board would undertake the construction of the proposed line from State funds, and they submitted that if the activities of private enterprise in that direction were curtailed or discouraged the future development and progress of the country would be seriously retarded. In view of that

fact and of the serious consequences which would ensue if the present policy of the Railway Board were pursued to its logical conclusion, the Committee strongly urged the re-examination of the position.

The question was also discussed at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta on the 15th and 16th December 1924, when the following resolution, on the motion of the Karachi Chamber, was unanimously adopted :—

" This Association views with concern the position of uncertainty which exists in regard to the attitude of Government towards the construction of feeder lines of railway by private enterprise and urges that a definite decision be arrived at as soon as possible.

" In this connection this Association places on record its opinion that the development of the country should be the first consideration and that if private enterprise puts forward sound schemes which Government do not propose to undertake without delay, private enterprise should be allowed to carry them out and be given every possible facility and inducement to do so." (*See Volume* **II.**)

THE DEVELOPMENT OF RADIO BROADCASTING IN INDIA.

During August 1924 the Committee received from the Government of Bombay, a copy of a memorandum that had been circulated by the Government of India, on the subject of the development of radio broadcasting in India. The Government of India pointed out that radio broadcasting was in its infancy in this country but that it might be expected to grow and that it was accordingly expedient to define the principles on which it should be allowed to develop.

Moreover, broadcasting was a branch of wireless service which might be of great educative value and it was therefore a development which should be welcomed in India.

It might be possible, Government stated, for Government themselves to retain the monopoly of providing broadcasting services in India but it was clearly better that the matter should be entrusted to private enterprise under suitable regulation and control. To protect broadcasting companies, it would be necessary for Government to license receiving sets and to prevent the use of unlicensed sets it would appear to be necessary to make licenses sufficiently cheap and easy to obtain. At the same time it seemed apparent, Government added, that the major portion of the income of a broadcasting company must be obtained from a share in the receipts from license fees for receiving sets.

The Government of India added, that the problem how to effect the necessary regulation and control of broadcasting companies presented some difficulties, and the provisional conclusions which they had reached, after informal discussions with representatives of newspapers, news agencies and manufacturing interests, were put forward only tentatively and with the hope of eliciting observations and criticisms. These conclusions which were submitted in the form of provisional regulations and upon which the opinion of the Committee was invited, followed mainly the corresponding regulations enforced in England except that whereas there was only one broadcasting company in England, the Government of India thought that geographical and other factors in India rendered it better to allow of different companies being established in different parts.

In reply to the Government of Bombay, the Committee stated that the conclusions at which the Government of

India had provisionally arrived appeared to be reasonable, except that they could find no reference to the restrictions, if any, which it was proposed to place upon the sale of wireless apparatus for broadcasting, including receivers, which might be manufactured in India. In the Government of India's letter it was suggested that application from *bona fide* manufacturers of such apparatus for shares in local broadcasting companies would receive priority, but it did not appear to be clear whether the restrictions to be imposed on importers and foreign manufacturers of receivers and certain component parts were intended to apply also to the sale of such sets that might be manufactured in India by firms or persons who, for some reason, were not shareholders of a broadcasting company. On the assumption, however, that it was intended to impose similar restrictions on all manufacturers, the Committee stated that they were prepared to approve of the proposals, provided that so long as the other conditions were satisfied, the importation and purchase of receiving sets was not confined to the products of certain manufacturers and, further, that the royalty payable on receiving sets to the broadcasting companies was a fixed amount and not a percentage of their cost, as was suggested in the Government of India's letter.

DELIVERY OF TELEGRAMS TO HOLDERS OF ABBREVIATED ADDRESSES.

Certain members of the Chamber, towards the end of January 1924, drew the Committee's attention to the following notice that had been issued by the Superintendent-in-charge, Central Telegraph Office, Bombay :—

" Holders of abbreviated addresses should, in their own interests, register standing delivery instructions, *i.e.*, instructions as to where

telegrams intended for them are to be delivered, before, during and after business hours. The charge for the registration of each separate special delivery instruction is Rs. 5 yearly and Rs. 2-8-0 half-yearly.

If no such instructions are registered a single attempt will be made to deliver the telegram at the address given. Should there be no one on the premises who is willing to accept the telegram on behalf of the firm or individual, the peon will return it to the Telegraph Office. A printed notice will be despatched by the first post, stating that a telegram has been received to that address. On receipt of this notice the addressee may call at the Telegraph Office and take delivery of the telegram. If he fails to call within 24 hours, a report of non-delivery will be sent to the office of origin.

This regulation will have effect from 1st February 1924."

The members objected to the notice, as apparently it threw too much responsibility on the addressee and relieved the Telegraph Department of their responsibility for the delivery of messages and it was suggested that the Committee might take such action in the matter as they might deem necessary.

On enquiry, the Committee were informed by the Superintendent-in-charge that the proposal to make only one trial of delivery had been held in abeyance until further orders and that the existing procedure in delivering telegrams would be maintained.

In informing the members who had originally addressed the Committee in the matter to this effect, the latter added that in regard to the question of the fee charged for the registration of standing delivery instructions, they were of opinion that having regard to the distance in the majority of cases between members' offices and their private residences the charge in question was not unreasonable. The Committee regretted therefore that they could not see their way to take any further action in that connection.

DELAYS TO INLAND TELEGRAMS.

(*See Report* 1923, *Vol. I, page* 144).

The Committee received from the Associated Chambers of Commerce of India and Ceylon a copy of a letter from the Burma Chamber of Commerce covering some correspondence with the Postmaster-General, Burma, regarding telegraphic delays. The Burma Chamber of Commerce thought that the efficiency of the Telegraphic Department was being undermined by inexpedient economy; and they enquired whether the Association deemed it advisable to impress on the Government of India that a policy of false economy not only led to serious public inconvenience but also to costly replacement afterwards. The President of the Associated Chambers invited an expression of opinion on the proposal made by the Burma Chamber and also as to whether similar delays were being experienced on this side of India.

The Committee replied that it was their experience and that of the members of the Chambers generally, that delays to inland telegrams had again assumed considerable if not serious proportions. They were not, however, in a position to express any opinion on the suggestion advanced by the Burma Chamber in that connection.

Arising out of the above reference, the Committee obtained an assurance from the Postmaster-General, Bombay, that telegrams are dealt with in the order of precedence according to their class (express or ordinary) and the times of their receipt at the Central Telegraph Office.

The following resolution on this subject was also adopted, on the motion of the Karachi Chamber, at the annual general

meeting of the Associated Chambers, held at Calcutta on the 15th and 16th December 1924 :—

"That this Association desires to bring to the notice of Government that :—

(*a*) the inland telegraphs have not yet re-attained their pre-war reliability and rapidity, much less made the improvement in transmission and delivery that the public might reasonably expect to-day ;

(*b*) that in view of the high cost of messages (express messages alone performing true telegraphic functions) improvements in all respects should be financially possible ;

(*c*) and that special measures should be immediately taken for such purpose."

FOREIGN CABLES.

The Triple Rate System.

(*See Report* 1923, *Vol. I, page* 144).

The Associated Chambers of Commerce of India and Ceylon in April 1924 forwarded copies of correspondence that had taken place between the Bengal Chamber of Commerce and the Director-General of Posts and Telegraphs in regard to the question whether India should take independent action for the abolition of the triple rate system without waiting for the other countries concerned, and asked for an expression of the opinion of this Chamber on the question.

The Committee, in reply, stated that while they were still in favour of the universal abolition of the system in question, as a matter of principle, they were not in agreement with the suggestion that India should take independent action and immediately abandon the system so far as telegrams

originating from India were concerned. The disadvantages which would follow the adoption of any action of the latter nature were clearly set forth in the letter from the Deputy Director-General of Posts and Telegraphs to the Bengal Chamber in which he stated that the difficulties and disadvantages would be as follows :—

(1) If this class of foreign telegrams were abandoned the commercial public in India would be placed at the disadvantage that urgent triple rate telegrams crossing India from west and east and *vice versa* would take precedence over other classes of telegrams to or from India.

(2) Another result of the abolition in India of urgent foreign telegrams at triple rates would be that since the cable companies and other telegraph administrations had adopted the urgent triple rate class, telegrams inwards to India classed as urgent would travel more quickly than telegrams outwards from India.

The Committee felt that strong objection to the proposal would be taken by many members of this Chamber who conducted business in competition with firms in other countries. Moreover, if, as was not unlikely, the latter's telegrams were passed over Indian lines, members would experience the still greater chagrin of knowing that their ordinary foreign telegrams were delayed for the benefit of their competitors.

A further letter was subsequently received from the Associated Chambers in which it was stated that the other members of the Association were of the same opinion as this Chamber, and that they also agreed with this Chamber in strongly desiring that the triple rates system should be universally

abolished. The Associated Chambers added that it had come to their knowledge that the representative of the Government of India at the International Conference on Electrical Communications would move for the whole question of triple rates to be considered and that the Bengal Chamber had placed the following resolution on the agenda of the 10th Congress of Chambers of Commerce of the British Empire which would be held in London during July 1924 :—

" That in the opinion of this Congress the system whereby foreign urgent cables are charged at triple rates imposes a serious disability on the commercial community of the Empire; that this is a disability which ought, in the interests of trade and commerce, to be removed at the earliest possible moment; and that this Association accordingly resolves strongly to urge His Majesty's Government and the Governments of the Dominions and India to press for the immediate and universal abolition of the system."

In these circumstances, the Associated Chambers stated their opinion that no further useful action could be taken at that juncture. In reply, the Committee agreed with this opinion.

The Committee were however informed later that the International Conference would not be held till the spring of 1925. In the meantime the Bengal Chamber's resolution was unanimously adopted by the Congress of Chambers of Commerce of the British Empire.

THE PARCEL POST.

(*See Report* 1922, *Vol. I, page* 207.)

The Chamber's report for 1922 contains a reference to a proposal, which was under consideration at that date, to increase the present maximum weight for foreign postal parcels from 11 lbs. to 28 lbs. in the case of inter-Imperial parcels delivery.

The suggestion, which was the outcome of a resolution adopted at the Imperial War Conference in 1918 to the effect that the facilities for inter-Imperial parcels delivery should be enlarged, improved and co-ordinated was not however accepted in its entirety by the Government of India which was provisionally of opinion that the maximum weight in the case of parcels to and from India should be restricted to 20 lbs., the present limit for inland registered parcels, and, further, that the existing 50 lbs., parcels post service might be abolished as soon as the new arrangements were introduced. The proposal was generally approved by the Committee of the Chamber who, however, failed to elicit from Government any reason for the modifications which were suggested in the case of India. In reply to an enquiry made on the same subject during the year under review the Committee were informed that the Director-General of Posts and Telegraphs had received no further information from the British Post Office and he was not therefore in a position to say when the scheme was likely to be introduced.

Subsequently the Committee were advised by the Manchester Chamber of Commerce that at the latter's request the Department of Overseas Trade was making enquiries as to the practical effect of the difference in the maximum weight allowed to be sent by the parcels post in and between various countries, *e.g.* the limit in the case of the United Kingdom was 5 kilos. as against 10 kilos in certain other countries, with a view to examining the possibility of equalising the weights in all the important countries throughout the world. The Manchester Chamber added that the Association of British Chambers of Commerce had also taken the matter up with the Postmaster-General who had consented to receive a deputation on the subject.

Shortly afterwards the Committee were asked by the British Chamber of Commerce for Switzerland for an expression of their views on the subject, especially as to the opinion in Bombay with regard to the need for an increase in the limit of weight. The Chamber stated that the limit of weight allowed to be sent through the post in the case of parcels from the United Kingdom, namely 11 lbs., compared unfavourably with the 10 kilos. (about 22 lbs.) allowed by certain foreign countries notably Germany, France and Austria, and gave traders in the latter countries who had occasion to avail themselves of the service a marked advantage over British traders. In these circumstances the Chamber had however noted with regret that the Postmaster-General, at the abovementioned interview, had expressed his inability to take any action in the matter in the absence of any widespread demand for the provision of better facilities.

The Committee of this Chamber, after a reference to the Director-General of Posts and Telegraphs, were of opinion that it was desirable to await the result of the enquiry undertaken by the Manchester Chamber and the Department of Overseas Trade before expressing any opinion in a matter which did not directly concern the interests which they represented and advised the British Chamber of Commerce for Switzerland accordingly.

INLAND POSTAGE RATES.

A suggestion was put before the Committee by the Mysore Chamber of Commerce that the postal authorities should be moved to reduce the postage on printed post-cards from 6 pies to 3 pies. In reply, the Committee stated that they

were not in favour of differentiating in rates between post-cards containing printed matter and those used for ordinary correspondence, and that therefore they regretted they were unable to support the suggestion.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held at Calcutta on the 15th and 16th December 1924, the following resolution was, on the motion of the Calicut Chamber, unanimously adopted :—

"This Association invites the attention of Government to the high rates of postage now current in India. Should it not be possible to reduce inland rates, having regard to the fact that postage from England to India is three half pence as against two annas from India to England, it is strongly urged, that the Indian rates be brought into line. It is further pointed out that the minimum foreign postage rate from India has been increased from 2½ annas to three annas, which is excessive."

REGISTERED LETTERS.

(*See Report* 1911, *pp.* 51, 444.)

In June 1924 the Upper India Chamber of Commerce enquired whether this Chamber would be prepared to support a representation to the Government of India urging that the amount of the postage paid on a registered letter should be entered on the receipt given by the Post Office. The Upper India Chamber pointed out that this amount was noted on the receipt in the case of parcels or packets, and stated that although the opportunities for fraud were less in the case of registered letters they did exist and were frequently taken advantage of.

In reply, the Committee stated that they understood it to be the practice of some, at any rate, of the Post Offices in Bombay to insert the amount of the postage paid on the receipt

granted to a sender of a registered letter, although they were officially advised that the Post Office rules did not sanction that practice. In the circumstances it appeared that the difficulties and labour involved in writing the amount of postage paid were not great and they accordingly said that they were prepared to support a representation to the Director-General of Posts and Telegraphs suggesting that the practice should be generally adopted and be made obligatory in the case of all Post Offices.

DELAY IN THE DELIVERY OF MAIL LETTERS.

(*See Reports* 1922, *Vol.* I, *page* 213; 1923, *Vol. I, page* 153.)

As was noted in the Chamber's Report for 1923, the Committee addressed the Presidency Postmaster, Bombay, at the end of that year on the question of the delay in the delivery of registered letters arriving by the English mail. The Presidency Postmaster had replied to the effect that he would discuss the matter with the Postmaster-General and would do his best to effect an improvement.

Subsequently, the Presidency Postmaster interviewed the Chairman of the Chamber and stated that, on receipt of the Chamber's representation, he had discussed the question with the Postmaster-General, who had sanctioned the entertainment of six extra clerks, with the result that the interval between the time of receipt at the G. P. O. of the registered English mail and of the commencement of the delivery of the same had been reduced from an average of five hours to less than four hours.

In the course of the discussion which followed, the Presidency Postmaster explained that two Assistant Postmasters were always on duty in an accessible position during the

delivery of the mails and that it was part of their duties to receive and investigate complaints. He accordingly suggested that members' peons collecting the mail should be provided with a chit which, in the event of their experiencing any difficulties in receiving the mail, due either to its non-arrival or other cause, they should present to the Assistant Postmasters, who would note on it the cause of the delay and investigate each individual complaint.

The question of the delay in the delivery of the Persian Gulf and African mails was also discussed, and the Presidency Postmaster explained that in the case of the Persian Gulf mail, which arrived on Saturday morning and was seldom delivered before Monday morning, the delay was largely due to the absence of a separate staff at the Ballard Pier Post Office, the tendency being for the joint staff to put aside the Persian Gulf mail until the English mail was closed, with the result that the former mail seldom arrived at the G. P. O. until too late for the 2 p.m. delivery, the last delivery of registered letters on Saturdays. The Presidency Postmaster promised, however, to discuss both the questions again with the Postmaster-General and to advise the Chamber of the result.

At a later date the Presidency Postmaster informed the Chamber that, with effect from the mail arriving in Bombay on the 9th February 1924, it had been arranged as an experimental measure to effect delivery of unregistered correspondence within two hours of the arrival of the Persian Gulf mail boat in the Bombay docks.

As regards the registered correspondence from Persia and the Persian Gulf ports, the Presidency Postmaster pointed out that such correspondence has to pass through certain formalities in Bombay, and as the inland registered mail delivery is

issued at 11-30 a.m. on Saturdays, registered mail articles from the Persian Gulf ports also will be included in this delivery if the ship is alongside the dock at 8 a.m. at the latest, and to window delivery ticket holders only at the window at 1-30 p.m. on Saturdays if the ship anchors by 11 a.m. He expressed a hope that this arrangement would suit the members of the Chamber, and asked to be informed of the Committee's approval of the experiment after a trial of six weeks from the above date to enable him to take measures to introduce the arrangement permanently.

In compliance with the above request, the Committee, in April 1924, after making enquiries among the members who had originally addressed them in the matter, forwarded to the Postmaster-General a copy of a letter they had received from a member in which they stated that they found the new arrangement a very great improvement. The Committee added that they were in complete agreement with this view and expressed their appreciation of the readiness and courtesy with which the Presidency Postmaster had met the wishes of the members in the above connection.

CARRIAGE OF GOODS BY SEA ACT, 1924.

(*See Reports* 1920, *Vol. I, page* 168; 1921, *Vol. I, page* 105; 1922, *Vol. I, page* 235; 1923, *Vol. I, page* 161.)

Reference has been made in previous reports to the Hague Rules, 1921, which were originally intended for adoption voluntarily by shippers and shipowners as standard international conditions in bills of lading and have now received statutory sanction in the United Kingdom as the "Rules relating to Bills of Lading" embodied in the schedule to the Carriage

of Goods by Sea Act, 1924. Except for certain textual amendments the original Rules have been little altered and now under the Act (so far as bills of lading issued in the United Kingdom are concerned) compulsorily form part of the terms of each contract evidenced by a bill of lading. Like the original Rules, the schedule to the Act, which came into force in Great Britain and Northern Ireland on 1st January 1925, is a series of standard clauses defining the liabilities to be assumed for the period of the voyage by sea carriers under bills of lading. It has the effect of rendering illegal in Great Britain and other countries which may subsequently adopt similar legislation, in pursuance of a draft international convention upon which it is based, certain clauses hitherto commonly inserted in bills of lading relieving sea carriers from liability and imposes upon them an irreducible measure of liability for the safety, during the voyage, of goods carried under bills of lading. One of the main objections to the adoption of the Hague Rules in their original form, either by voluntary agreement or legislative enactment, has been removed by the omission of any direct reference to " received for shipment" bills of lading although Article III, 7, of the Schedule permits the exchange of a document of title previously issued for the " shipped " bill of lading, which is otherwise required under the rule, and for its conversion in certain circumstances into a " shipped" bill by being noted with the name of the ship and the date of shipment.

The Sea Carriage of Goods Act was published for general information in the *Gazette of India*, Part I, dated 13th September 1924, and in November the Chamber was informed by the East India section of the London Chamber of Commerce that although it was realized that the Act only affected the carriage of goods by sea in ships carrying goods from any port in Great Britain or Northern Ireland the

shipowners, merchants, bankers and underwriters in the United Kingdom desired that similar legislation should be enacted in other maritime countries and thereby uniformity of practice secured throughout the world. The London Chamber accordingly expressed the hope that this Chamber, in conjunction with the Bengal Chamber and the Associated Chambers of Commerce of India and Ceylon, which had been similarly addressed, would endeavour to secure the adoption of similar legislation in British India.

The Committee have referred the question to all members of the Chamber who have been invited, after a reference, if necessary, to their home firms, to express their views on the London Chamber's suggestion. In the meantime the Committee understand that then Government of India have already intimated their intention of introducing the necessary legislation. (*See Volume* II.)

THE ADMINISTRATION OF PORTS AND SHIPPING.

At the end of September the Committee received from the Port Officer a copy of a letter circulated by the Government of India on the subject of the administration of ports and shipping. In this letter the Government of India pointed out that, although as the law then stood the statutory power for the administration of ports and shipping was vested almost entirely in Local Governments, at the same time, in accordance with the Devolution Rules under the Government of India Act, shipping and navigation, lighthouses, port quarantine and marine hospitals, major port customs, pilgrimages beyond India and emigration and immigration were all central subjects. In other words the law was not in accordance with the Devolution Rules and it was proposed to review the whole position.

The first point for consideration, the Government of India stated, was whether the administration of ports and shipping should be centralised or provincialised. The Government of India were of opinion that it was fit and proper that the control over subjects of national or international concern should be vested in the Central Government and that ports and shipping were clearly in that category; for viewed internally the ports formed an integral part of the national system of communications, and viewed externally ports and shipping were part of the world's system of transport.

Assuming, therefore, that the administration of ports and shipping would be central, it had next to be considered, Government stated, whether these subjects should be administered direct or, as at present, through the agency of local Governments. The Government of India added that experience of the agency system had not been altogether satisfactory, the difficulties of the system relating mainly to technical supervision and finance.

Summing up the position, the Government of India thought that it was clear on the one hand that the administration of ports and shipping should be central and should not be provincialised but that on the other hand under the agency system it was difficult either for the Local or the Central Government to discharge their responsibilities satisfactorily. It seemed to follow, therefore, Government stated, that ports and shipping should be administered direct as a central subject by the Central Government and towards this conclusion the Government of India were provisionally inclined, and a detailed scheme for the administration of ports and shipping by the Railway Board was appended to Government's letter in order to provide a basis for discussion. It was proposed to hold a conference at Delhi during November in order to

discuss the whole question and the Committee's views were invited before the conference foregathered.

The Committee ascertained the views of the Bombay Port Trust and of the agents of the local railways on the proposal and ultimately submitted a lengthy and detailed reply to the Government of Bombay which is too long to be quoted here in full but will be found in the appendices. Very briefly stated, the Committee's views were that, while endorsing the Government of India's provisional opinion that the administration of ports and shipping should continue to be central and under the direct control of the Central Government, they thought that a matter which did not appear to have received the consideration which even at the preliminary stage of the negotiations it deserved was the position of the Port Trusts *vis a vis* the particular department of the Government of India that might ultimately be entrusted with their administration, and more especially the proposed relation between the Finance Department and the latter body.

The Committee held very strongly that the essential condition precedent to the resumption of direct control by the Central Government was the delegation by the Finance Department to the controlling authority of very wide powers in regard to the ordinary budget and the financing of schemes of development and the subsequent concession to the port authorities of a proportionately large measure of financial autonomy, not only between the two latter bodies but also between the Trustees and the executive of the Port Trusts themselves. The Committee also emphasized the necessity of making the particular circumstances and requirements of each port the criterion in all arrangements and, in this connection, they pointed out that it was the competition between the ports and the railways, and between the ports themselves, which made for

efficiency and economy in administration. They added that any further degree of interference with the Trustees and the executive of the Port Trust than existed under the existing arrangements would be detrimental to the interests of the ports and they pressed for the utmost latitude in the immediate control and working of the various administrations.

In accordance with these views the Committee stated that it was impossible for them to agree to the suggestion to vest the administration of ports and shipping in the Railway Board if the Board preserved its existing policy and methods ; on the other hand, if the Railway Board were reconstituted in accordance with the Acworth Committee's recommendations and at the same time shorn of the harassing and inquisitorial tendencies which it had too freely shown in the past, and accorded a wide degree of financial freedom it appeared, *prima facie*, to be, the Committee stated, a suitable medium for the exercise of the necessary control, as the execution of its ordinary work necessitated the consideration of commercial problems and schemes of development and expansion upon a scale which was obviously outside the activities or experience of any other commercial department of the Government of India. The Committee observed, however, that it was extremely desirable that the whole question should be referred again to commercial bodies when further information was available regarding the proposed controlling body, its constitution, and in particular its relations with the other bodies concerned in the finance and control of ports and shipping.

The question was also discussed at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, held at Calcutta, on 15th and 16th December 1924, when after an interesting exposition of the Government of

India's attitude in the matter and of their provisional conclusions reached as a result of the interchange of views at the conference mentioned in their letter a resolution proposed by the Bengal Chamber was adopted in the following form :—

"That this Association accepts the principle of centralising the administration of Indian ports in so far as regards broad questions of policy; but that it would disapprove of any attempt being made by the central authority to interfere with the details of port administration, for the reason that such would be certain to lead to inefficiency in port working, and to delays in the despatch of ordinary business; and that it is strongly of the opinion that the central control of the ports should be vested in an adequately organised Marine Department of the Government of India." (*See Volume* II.)

PROPOSED REVISION OF THE SEASONAL LOAD-LINE REGULATIONS.

The Government of India towards the end of November 1923 informed the Chamber that the Court of Investigation appointed by the Government of Bengal under Section 248 of the Indian Merchant Shipping Act to enquire into the circumstances attending the loss of s. s. *Okara*, recommended that the rules relating to the period for Indian summer should be reconsidered and the protected period made to cover the whole of May and November. The Government of India stated that they were considering what action should be taken on this recommendation and asked for the views of the Chamber in the matter.

It was observed that the recommendation followed from the finding of the Court on the second question referred to it, *viz.*:—

"Was the vessel properly loaded in accordance with the existing rules regarding freeboard, etc. ? Was she overloaded ; and, if so, to what extent ?"

and that the Court summarised its finding on this question as follows :—

"The answer to question 2 is also in the affirmative if 'overload' is taken to refer to rules regarding freeboard, etc. If it is taken in a large sense, this involves a much wider question, for which we have not sufficient materials to afford a proper answer. We can say that the *Okara* was overloaded in the sense that had she been more lightly loaded she would have probably weathered the storm she met."

It was also pointed out that the periods for the purpose of the statutory rules regarding the loading of vessels in the Bay of Bengal at the moment were :—

Summer.—From 26th May to 14th November.

Indian Summer.—From the 15th November to the 25th May.

During the Summer period the maximum loadline is the centre of the disc. During the Indian Summer period an additional load is permissible, which in the case of the *Okara* was 5¼ inches above the centre of the disc. The months during which cyclones are most frequent in the Bay of Bengal are May, October and November.

The Government of India stated that the finding and recommendation of the Court, when read together, might be taken to suggest that the extension of the Summer period so as to cover the whole of May and November would be an adequate protection against cyclones. Clearly, however, it would be incorrect to regard the Summer period as a "protected period" against cyclones. As the Court had pointed out in another place, if the loadline was to be fixed so as to be safe against cyclones, the freeboard ought to be increased by about two or three feet. The Government of India added that the Court rightly said

that the statutory loadline was necessarily a compromise between two conflicting interests—the interests of safety and the interests of commerce. It had to be considered whether the interests of safety required that the Statutory Rules should be modified for the cyclonic period; and, if so, to what extent.

Another factor which might be of vital importance in cyclonic weather was speed. Many of the witnesses examined by the Court stated that, in their opinion, a vessel loaded as the *Okara* was and having her speed, would be unlikely to weather a storm such as that in which she foundered. It was for consideration, therefore, whether the speed of a vessel should also be taken into account in fixing the load-line for the cyclonic period.

The questions on which the opinion of the Chamber was invited were accordingly :—

(1) Should the Statutory Rules regarding the loading of vessels be modified so as to provide for the cyclonic period, *i.e.*, May, October and November, in the Bay of Bengal ?

(2) If so, what form should such modification take ?

The Committee, after very carefully considering the recommendations of the Court of Investigation, in replying to the Government of India stated that they understood that the Statutory Rules in question were last revised in 1906, since which date it might be assumed that countless vessels had crossed the Bay of Bengal from all points and at all seasons of the year and that the only loss that had been sustained was that of the s. s. *Okara*. In the circumstances, the Committee were of the opinion that it might reasonably be inferred that the provisions of the existing Rules relating to the safety of life and property had been

and were adequate; and, after due consideration, they were not disposed to recommend any alteration. Moreover, they pointed out that cyclones of equal severity to those experienced in Indian waters arose also in other parts of the world, *e.g.*, the typhoons and hurricanes prevalent in Far Eastern and West Indian and Central American waters respectively, and that, although the loss of vessels had not infrequently been occasioned thereby, the Board of Trade had not thought fit to make any alteration in the Statutory Rules applicable to vessels trading in those waters. The extent to which all vessels were equipped with wireless apparatus and consequently able both to summon assistance in need and to receive early intimation from weather reports of impending storms, coupled with the universal increase in the speed attained, provided, the Committee considered, additional arguments against any alteration in the existing Rules.

In conclusion, however, the Committee stated that they could not accept with equanimity the statement made by Government in their letter that "The Court rightly says that the statutory load-line is necessarily a compromise between two conflicting interests,—the interests of safety and the interests of commerce." The exact interpretation of the sentence in the Court's finding was a little obscure, and the Committee preferred to assume that the wording of the dictum in the Court's finding was somewhat loose. There could, the Committee affirmed, be no deliberate compromise affecting the safety of a ship. Load-lines were fixed by the Board of Trade under rigid rules drawn up by experts and were based on conclusions derived from many years of experience of weather conditions at certain seasons of the year all over the world. The Committee felt confident that the Government of India would not endorse an axiom imputing to the

Board of Trade the intention of effecting a deliberate compromise between the limits of safety and the interests of commerce.

Subsequently the Chamber received a copy of the report of a Committee appointed in November 1923 by the Board of Trade to study the weather conditions obtaining on the various sea routes of the world and to advise, having regard to those conditions, to what geographical zones the application of the special seasonal conditions of loading prescribed in the British Tables of Freeboard might properly be extended and in what periods of the year in each zone the special conditions of loading should apply. The Committee were requested to give special consideration, *inter alia,* to the recommendations of the Court appointed in connection with the loss of the s.s. *Okara,* and recommended that the various load-line marks should apply, not as at present to voyages from certain ports, but to vessels while within certain geographical zones bounded by parallels of latitude, such zones to be defined as permanent "summer" zones, permanent "winter" zones, or periodical "winter" and "summer" zones.

The Load-line (Zones) Committee introduced a permanent "Indian Summer" zone which was extended to include the whole of the Gulf of Siam and the coastal traffic along the south and west coasts of Java and Sumatra and in the Straits of Malacca; at the same time they considered that "Indian Summer" loading in the Arabian Sea and the Bay of Bengal should be limited to the period 1st January to 30th April inclusive. The Mediterranean and Black Seas were also dealt with, and the period of "Summer" loading lengthened by three months. The Committee did not recommend any special load-line restrictions on account of hurricanes but they

laid emphasis upon the desirability of warnings being issued to owners and masters to exercise great care during certain periods in particular area which they designated as being specially liable to hurricanes and cyclones.

The Committee of the Chamber at the time of writing this report have the recommendations under consideration, in consultation with the Shipping Sub-Committee. (*See Volume* II.)

CONSTRUCTION OF PASSENGER SHIPS.

Application to India of the Board of Trade Rules.

The Government of Bombay, on the 11th December 1924, published a draft of a Notification which it was proposed to issue in exercise of the powers conferred by section 145 of the Indian Merchant Shipping Act, XXI of 1923, making rules relating to the construction of passenger steamers designed to carry more than 12 passengers, the keels of which were laid in India on or after the 1st January 1925, and stated that the draft would be taken into consideration by the Governor in Council on and after the 31st December 1924.

In reply to an enquiry, the Government of Bombay informed the Chamber that under rule 11 of the rules published under Government Notification, Marine Department, No. 8, dated the 30th January 1888, it was provided that the duties of a surveyor making a survey should, in the Presidency of Bombay, be regulated by the instructions published in the United Kingdom for the guidance of the surveyors appointed by the Board of Trade. It, therefore, followed that the instructions relating to the construction

of passenger ships issued by the Board of Trade in 1920, applied automatically in the case of surveys of passenger steam-ships made in this Presidency. As, however, the Board of Trade instructions were not necessarily applicable to surveys held at the port of Calcutta and as it was considered desirable to remove any doubt regarding the general applicability of these instructions, the Government of India had requested all maritime local Governments to issue notifications under section 145 of the Indian Merchant Shipping Act, 1923, making the Board of Trade instructions applicable to all passenger steam-ships, the keels of which were laid in India on or after the 1st January 1925. The Government of Bombay had consequently published the notification of the 11th December 1924, referred to above, in pursuance of the instructions of the Government of India.

It was pointed out by Government that steamers built in the United Kingdom subsequent to the First of January 1916, had been built in accordance with these instructions. In the case of both foreign going and passenger steamers, the keels of which were laid in the United Kingdom on or before the 1st of July 1915, and of those, the keels of which were laid in India before the 1st January 1925, these instructions could not apply in their entirety. In such cases surveyors in the United Kingdom were instructed to follow, as far as possible, the principles laid down in the report of the Bulkheads Committee, reporting each case to the Board of Trade for orders. It was proposed to follow a similar procedure in India, the surveyors being asked in cases in which the application of the principles laid down in the report of the Bulkheads Committee to existing vessels might involve structural changes, which could not be completed at the time of survey, to send their report through the Government of India to obtain the advice of the Board

of Trade, on receipt of which the ship-owners concerned would be informed of the requirements to be complied with prior to the next survey of their respective vessels.

LIFE SAVING APPLIANCES RULES.

(*See Reports*, 1913, *pp.* 81, 581; 1914, *pp.* 70, 551; 1922, *Vol. I*, *page* 119.)

The Board of Trade, on the 6th August 1924, laid before Parliament the new rules made by them under section 427 of the Merchant Shipping Act, 1894 (57 and 58 Vict. C. 60) in respect of life saving appliances to be carried on board ship. The enacting clause in the rules provided that they shall come into force on the 1st July 1925. The principal points in which these new rules differ from those at present in force are :—

The present Rules require on all foreign-going passenger steamers lifeboats sufficient to accommodate all persons on board. In the new Rules great importance is attached to the principle that all boats must be readily available in case of emergency, and in a few of the existing foreign-going passenger ships where it is not possible to carry boats for all in such a manner that they shall be readily available the deficiency is allowed to be made up by buoyant apparatus. Each case will be considered on its merits, and is subject to a definite minimum.

All foreign-going passenger steamships will carry, in addition to their ordinary equipment, buoyant apparatus for 25 per cent. of those on board.

The carriage of a motor boat or boats is now made compulsory on vessels carrying more than 15 lifeboats, and these motor boats must be fitted with wireless apparatus and searchlights. If the vessel does not carry a motor boat and has more than ten lifeboats one of these must be fitted with wireless.

Modern passenger vessels in the home trade are in practice provided with lifeboats and lowering gear of sufficient strength to lower the lifeboats with the full complement on board; this will be made compulsory, in the case of home trade passenger vessels launched after 1st January 1926, and the davits must be fitted with a turning out gear to enable the boats to be turned out against a list.

Lifeboats of all foreign-going ships will now be required to carry, in addition to the water and biscuits required by the present Rules, one pound of condensed milk for each person the boat is certified to carry. This addition has been made as a result of the experience of the crew of s. s. " Trevessa " and the recommendation of the Court which enquired into the loss of that vessel.

All sea-going ships will now be required to carry a certain number of rope ladders, sufficiently long to reach the waterline at the lightest seagoing draught, for use in embarking persons in the boats. Further, on all foreign-going passenger steamships in which the boat deck is more than 30 feet above the water, provision is required for the illumination from the ship of the lifeboats when alongside or in process of being launched.

An amendment has been made in the Rules regarding motor boats making short excursions from seaside places, owing to the increase in the number and size of the vessels engaged in this traffic. The new Rules will require each vessel to carry buoyant apparatus for a specified percentage of the persons on board and a certain number of lifebuoys according to the size of the vessel.

It is understood that when amending the Indian Merchant Shipping Act of 1923 the Government of India propose to embody in it the revised rules referred to above.

THE INDIAN MERCANTILE MARINE COMMITTEE.

(*See Report*, 1923, *Vol. I*, *p.* 165).

The personnel and the terms of reference of the Indian Mercantile Marine Committee, which was appointed by the Government of India on the 3rd February 1923, are given in

the Annual Report for 1923, Volume I, and in Volume II are reproduced the Chamber's answers to the questionnaire circulated by that Committee, before whom Mr. N. Birrell subsequently gave oral evidence on behalf of the Chamber.

The report of this Committee, which became available to the public during July 1924, was divided into two parts, with the addition of a short reference to the Royal Indian Marine. The first part dealt with the training of Indian executive officers and engineers for the mercantile marine, the second with the development of an Indian mercantile marine and shipbuilding industry. The chief recommendation in the former connection, upon which the Committee were unanimous, was that a training ship should be established at Bombay for training Indians who desired to become deck officers; as regards engineers, the Committee thought that an extension, with some Government assistance, of the existing facilities for engineering training should provide the facilities that were required, provided practical experience on board and in dock yards was obtainable. The Committee referred to the known disinclination amongst the higher classes of Indian youths to adopt the sea as a profession, but they considered that a limited number of Indians might offer themselves and ultimately be trained as officers of the marine if suitable opportunities were provided for training and if successful efforts were made to engender a love of the sea and the spirit that is required to face its dangers and to endure its hardships.

In regard to the second part of their report it might be noted that the Committee construed their terms of reference as meaning not that they were to consider and weigh the advantages and disadvantages of establishing an Indian

Mercantile Marine and give an opinion whether, having regard to the cost involved, it was desirable that India should develop her own marine by Government or other extraneous assistance, but that they should assume that the development of an Indian Marine with the aid of such means was desirable and should merely recommend the steps that Government should take with that end in view. This interpretation of this reference was not accepted by the Hon'ble Sir Arthur Froom who in a minute of dissent explained that in his opinion the terms of reference to the Committee called for a consideration of the question whether India would benefit by the establishment of an Indian Mercantile Marine by means of artificial or extraneous aid.

The Committee envisaged the following conditions as those of a purely Indian Mercantile Marine :—

(*a*) Ships to be registered in India ;

(*b*) Officers and crew to be Indians.

(*c*) The ships to be owned by joint stock companies registered in India with rupee capital, with a majority of Indians on the Directorate or to be owned and managed by individual Indians.

(*d*) The majority of the shares in the companies to be held by Indians.

(*e*) The management of the companies to be predominantly in the hands of Indians.

(*f*) The ships to be built in Indian shipyards belonging to companies constituted in a similar manner.

The Committee accepted these conditions as those of an ideal to be worked up to eventually but they considered

that they were not capable of being realised in full at present and that those to be aimed at first should be (*a*), (*c*) and (*e*) above. With this object in view the Committee advocated the adoption of a system of licenses so arranged that no ship should be entitled to engage or take part in the coasting trade of India unless it had first obtained a license from the licensing authority appointed for the purpose, subject to the following conditions :—

1. Licenses or permits shall, after the introduction of the licensing system, be issued to any ship flying the British Flag, provided that it is proved to the satisfaction of the licensing authority that such ship, not being more than 25 years old, has been regularly engaged on the coasting trade during the preceding twelve months and that the joint stock company (public or private) or individual by whom it is owned gives an undertaking in writing to take Indian apprentices for training, subject to a minimum of 2 per ship, no line being compelled to take more than 60 apprentices all-told. Provided further that such joint stock company or individual owner undertakes to employ qualified Indian officers and engineers, as they become eligible, up to the extent of at least 50 per cent. of the total number of officers and engineers employed. These licenses shall continue, subject to Board of Trade Regulations, until the ship has reached the age of 25 years, provided the conditions set forth above are being complied with.

2. All ships hereafter seeking to enter the coastal trade can only obtain licenses on their complying with such conditions as may be laid down by Government for Indian shipping concerns; provided also that the owners of all such ships are likewise required to give an undertaking on the lines indicated in Condition 1 regarding the employment of Indian apprentices and the gradual Indianisation of their officers and engineers.

3. The licensing authority may be given discretion to waive all or any of these conditions during exceptional periods of stress such as trade booms, famines, war, etc., and to issue permits to any ship

flying the British Flag to cover such periods as he may consider requisite.

4. The licensing authority may also be vested with power to take such steps, with the approval of the Government of India, as may be considered advisable to deal with deferred rebates, rate wars, or any other conditions which act unduly as a restraint on trade.

5. Provision should be made that, where by treaty made before the 13th May 1869, Her late Majesty Queen Victoria agreed to grant to any ships of a foreign State such rights or privileges in respect of the coasting trade of British India, those rights and privileges shall be enjoyed by those ships for so long as Her Majesty agreed or His Majesty the King may hereafter agree to grant them. This, however, should be subject to the proviso that no foreign ships should under any circumstances enjoy superior privileges to those accorded to British ships.

The Committee also recommended that, if possible, the Government of India should, by means of a loan, purchase one of existing British lines operating on the coast as a going concern and appoint directors to control it, a majority of whom should be Indians.

In addition to the reservation and assistance thus recommended in respect of coastal shipping, the Committee suggested that as soon as a sufficient number of trained Indian officers and engineers were available and Indian shipowners had proved efficient in managing and running coastal steamers, the Government of India should favourably consider the question of granting navigation bounties to purely Indian shipping companies in respect of overseas trade to other countries.

The Committee added that should their recommendations in respect of the ownership of vessels to be licensed for the

coastal trade prove to be inconsistent with section 736 (*b*) of the British Merchant Shipping Act of 1894, which limits the power of the Legislature of a British Possession in the matter of the regulation of its coasting trade by the condition that all British ships (including the ships of any other British Possession) shall be treated in exactly the same manner as the ships of the British Possession concerned, then they would strongly recommend that section 736 (*b*) of that Act should be amended; or if this were not agreed to then that in addition to the licensing system imposing the other conditions suggested, namely, the employment of Indian officers and apprentices, a system of bounties should be resorted to; the bounties to be given to all Indian owned and managed ships, and the mail contracts to be given to such ships only.

As regards shipbuilding, the Committee's main recommendation was that bounties should be granted for Indian built ships, these bounties only to extend to the difference between the minimum costs of production in India and abroad. The Committee also referred to the necessity of establishing schools of naval architecture and engineering.

The Hon'ble Sir Arthur Froom, while agreeing in the main with the recommendations of the remainder of the Committee regarding the training of Indian officers and engineers, appended a minute of dissent in which he strongly criticised their suggestions in regard to the means to be taken to develop an Indian Mercantile Marine and an Indian shipbuilding industry. He put forward reasons to show why the artificial protection of any mercantile marine was economically unsound and usually devoid of any likelihood of success, and he added to his minute an extract from a Historical Survey on Flag discrimination prepared by the Sea Transport Committee of the International Chamber of Commerce

which contradicted the widespread misconception that the British Mercantile Marine had obtained its pre-eminence under a policy of flag discrimination and which maintained on the contrary that far from being ruined when the Navigation Laws were repealed the British shipping then entered on a period of prosperity. The second part of the extract read :—

"It is a widespread misconception that the British Mercantile Marine attained its pre-eminence under a policy of flag discrimination. There is a volume of evidence to show that under the Navigation Laws British shipping suffered and its growth was hindered. It carried, it is true, most of the trade of the British peoples throughout the world, but producers, consumers and shipowners were penalised. They were denied the benefit of obtaining their transport at the cheapest price of the day as fixed in keen world competition. A policy of protection is opposed to cheapness of service, and breeds inefficiency. Once the drastic step had been taken of throwing open all the ports of the British Empire to the shipping of the world, the British Mercantile Marine entered upon a period of growth and prosperity which it had never experienced before."

This paragraph may be taken as a short summary of the general principles which Sir Arthur Froom elaborated in his minute of dissent and applied to the particular conditions of Indian shipping. In particular he laid stress on the fact that cheap and efficient shipping, which was admittedly available at present at Indian ports, was a *sine qua non* of the economic prosperity of the country and that any artificial bolstering up of a marine, whether by protection, by bounties or by Government management or the reservation of shipping to certain classes of ships, would result in an inefficient service from the point of view of the country's trade and would impose, directly and indirectly, an unproductive burden on the tax-payer.

In addition to criticising the financial and economic aspects of the Committee's proposals, Sir Arthur Froom pointed out that as ships owned and managed by Indians could not be rightly described as belonging to an Indian Mercantile Marine unless they were manned in both the Deck and Engine room departments by Indians, it was clearly premature to put forward any scheme for the establishment of an Indian Marine until a test had first been made as to whether in the future it would be possible to man ships, from the highest grade to the lowest, with Indians entirely. Indian crews had already proved themselves and it remained for Indian officers and engineers to do likewise.

Later in the year the Committee received a copy of a Bill to reserve the coastal traffic to Indian vessels, which had been introduced in the Legislative Assembly by Mr. K. C. Neogy. The object of this Bill was to provide for the employment of Indian tonnage in the Indian coastal traffic by means of the institution of a system of licenses or permits to engage in the coastal traffic of India. The main clause of the Bill provided that a proportion of not less than 20 per cent. of the tonnage licensed for the first year, not less than 40 per cent. of the tonnage licensed for the second year, not less than 60 per cent. of the tonnage licensed for the third year, not less than 80 per cent. of the tonnage licensed for the fourth year and all the tonnage licensed for the fifth and subsequent years shall have the controlling interest therein vested in British Indian subjects.

At the time of writing this report it is understood that the Report of the Indian Mercantile Marine Committee and the Bill referred to above are under the consideration of the Government of India.

EMPLOYMENT OF LASCAR SEAMEN IN NORTHERN LATITUDES DURING WINTER MONTHS.

(*See Reports* 1896, *pp.* 84, 315 ; 1902 *p.* 66.)

During the year under review the Shipping Master, Bombay, forwarded to the Chamber, for an expression of opinion, a copy of a letter circulated by the Government of India regarding a proposed amendment of the agreement governing the employment of Lascar seamen in northern latitudes during winter months. The Government of India pointed out that the first proviso to the first clause in the Lascar Agreement did not express what was obviously the intention of that agreement. The restrictions in the employment of lascars were designed to save them from serving in certain areas during certain periods of the year when the weather there is normally very inclement and much colder than that to which they are accustomed. In winter months they are not allowed to serve in the Baltic or in certain portions of the eastern coast of North America. But the wording of the Lascar Agreement provided that lascars should not serve "between the 1st of October in one year and the 31st of March in the succeeding year on a voyage to any port in the Baltic, etc." These words strictly interpreted, Government stated, would prevent the employment of a lascar in Calcutta on, say, the 10th March on a ship bound for a Baltic port, although obviously such a ship would not reach the Baltic until the summer. It was highly improbable that any such extreme interpretation was in practice placed on the clause but it seemed desirable so to alter the Agreement as to express more clearly its obvious intention.

The difficulty arose through the use of the word "voyage," and it seemed preferable to the Government of India to define by latitude and longitude the seas in which lascars are not to serve during certain months rather than to attempt to base the definition on voyages.

Government therefore suggested that clause (*b*) of the first proviso to the first clause of the Lascar Agreement might with advantage be modified to read:—

(*b*) during the said period no member of the said crew shall serve between the 1st of October in one year and the 31st of March in the succeeding year:—

(1) North of 54° N. Lat. between Longitude 10° East and 30° East;

(2) North of 38° North Lat. between Longitude 40° West and 76° West, except under special agreement voluntarily undertaken by members of the said crew employed solely between decks in the Engine and Stewards Departments to serve on voyages as far North as 43° N. Lat. in those Longitudes;

(3) Between 120° East and 120° West Longitudes:—

(*a*) between 40° and 50° North Lat. save under special agreements voluntarily undertaken by members of the said crew; and

(*b*) between 50° and 60° North Lat. save under special agreement voluntarily undertaken by members of the said crew employed solely between decks in the Engine and Stewards Departments."

After consulting the Shipping and Export Sub-Committee, the Committee replied to the Shipping Master that they did not desire to offer any objection to the proposed new clause (*b*).

ESTABLISHMENT OF A NAUTICAL SCHOOL FOR LASCAR SEAMEN IN BOMBAY.

(*See Report* 1922, *Vol. I, page* 214).

As will be seen from the Chamber's report for 1922, the Shipping Master, Bombay, addressed the Chamber in regard to the proposed establishment of a nautical school for lascar seamen with particular reference to the extent to which the shipping companies would be prepared to contribute towards the cost of such a school if established. The Committee of the Chamber, who were in favour of the principle underlying the proposal, addressed the agents of all the steamship companies in Bombay and asked them whether they were prepared to subscribe to the scheme, and, if so, what financial support they would be prepared to render in the event of it being ultimately decided to proceed with the proposal.

In replying to the Shipping Master, the Committee informed him that as a result of the enquiries they had instituted, they understood that, whilst there was a certain amount of sympathy on the part of the shipping companies with the idea of the proposed school, there was not unanimous agreement amongst them as to the efficacy of instruction given on shore. At the same time several shipping companies had expressed their willingness to accord their financial support to such a scheme proportionate to the number of seamen they signed on in Bombay; and while the Committee were unable definitely to state that the shipping companies concerned would guarantee the sum which they understood was required in that connection, *viz.*, Rs. 3,000 per annum, they were of opinion that an amount not exceeding that figure would probably be forthcoming for the first

year if and when the proposed school was instituted, and that at the end of that period shipping companies should be in a position to observe what advantage was taken of the facilities offered by the school and to see whether its continuance could be justified. The Committee added that in the latter connection they had in mind the fact that a Navigation School started by the Madras Government in August 1921 proved to be a complete failure.

The Committee were later advised by the Shipping Master that the necessary sanction to the establishment of the school had been received from Government and that he was in communication with the shipping companies concerned in regard to the collection of the sum of Rs. 3,000 required in that connection. It is understood that at the time of writing this report the school has been open for several months and through the generosity of several of the leading shipping companies, many of whom not only contributed towards the cost of its equipment but also rendered valuable assistance in other directions, it is hoped that as soon as the facilities provided become more generally known the revenue from registration and examination fees, which are at present purely nominal, will enable the school to be become self-supporting in course of time.

BOMBAY PORT TRUST.

LANDING OF GOODS BY NIGHT IN THE BOMBAY DOCKS.

(*See Reports* 1922, *Vol. I, p.* 257 ; 1923, *Vol. I, p.* 181.)

For several years past the Chamber has urged the Port Trust to accept responsibility for cargo landed by night and in March 1924 the Deputy Chairman of the Port Trust informed the Chamber that after full consideration the

Trustees had decided to do so, under certain conditions. He stated that night tallying at the docks could be carried out efficiently only with the aid of improved lighting and increased staff, the cost of which would have to be recovered by a proportionate enhancement in the charges for night work, and, further, that the Trustees, in order to safeguard themselves against unduly numerous claims, would also have to impose certain conditions regarding the nature of the cargo landed by night and the limit of time for which they accepted responsibility for cargo landed by day or by night.

The present and proposed fees for night work compared as follows :—

	Present Charge.	*Proposed Charge.*
Full night	Rs. 50 *plus* Rs. 25 sur-tax.	Rs. 70 *plus* Rs. 35 sur-tax.
Half night	Rs. 25 „ Rs. 12½ „	Rs. 35 „ Rs. 17½ „

As regards the period of responsibility for goods landed either by day or by night it was proposed to limit this period, which had hitherto been unlimited, to seven clear days from the actual date of landing. The Trustees considered that this would provide ample time for merchants to remove their goods and that it compared favourably with the Calcutta time limit of three days. To allow for the late arrival of documents, *e.g.*, those relating to continental goods shipped direct to Bombay but financed through London when the goods were sometimes received a week before the documents arrived and the consignee had no advice of the arrival of the goods until the documents reached him, the period of Port Trust liability would in such instances be extended by one week, the onus of proving late arrival of documents resting on the importer who

would always have to give formal notice to the Docks Manager of the late receipt of the documents.

The Port Trust also stated that the discharge by night of the following classes of cargo would not be undertaken except at owner's risk :—

Cinematograph Films.
Clocks and Watches.
Currency Notes.
Electroplated Ware.
Gold and Silver Ware.
Gold and Silver Leaf.
Gold and Silver Cloth, Lace, Thread, Braid, Kincob, real or imitation.
Heavy Lifts of over 35 cwts.
Ivory (Elephant tusks or Moyes' teeth).
Silk Piece-goods.
Stamps and Stamped Papers.
Statues (Bronze or Marble).
Unprotected Castings.
Velvet and Velveteen.
Wines and Spirits.

The Committee considered these proposals in consultation with the Import and Shipping and Export Sub-Committees of the Chamber and replied that they generally approved of them. They referred however to one matter of detail, which, in their opinion, merited further consideration, namely, the inclusion of "silk piece-goods" and "velvet and velveteen" among the classes of cargo the discharge of which would not be undertaken at night except at owner's risk. The Committee fully appreciated the necessity for the safeguards that the list was intended to provide but as several other classes of piece-goods were equally valuable they were of opinion that the inclusion of the articles in question in such a list would make them the object of special attention on the part of thieves and they hoped that the Port Trust might find it possible, after further consideration, to exclude them from the list. The Port Trust replied, however, that because of the special attraction that cases of silk piece-goods, velvets and velveteen had

for dock thieves it was all the more essential that they should be included in the list.

The amendments of the Port Trust Act, and of the by-laws thereunder, necessary to give effect to the proposal have been approved by the Trustees and are at present under the consideration of Government.

BOMBAY PORT TRUST.

Ground rents on Ballard Estate.

During April, 1924, two members of the Chamber whose offices were situated on the Ballard Estate invited the Committee's assistance in obtaining from the Port Trust a reduction of their ground rent. They pointed out that certain plots on the Ballard Estate had been let by the Port Trust at rates varying from Rs. 20 to Rs. 41 a square yard although when the ground was first reclaimed a few years previously the Trustees were prepared to let, and actually did let, certain plots at Rs. 3 or Rs. 4 a square yard. One of the members stated that they had been put to heavy expenditure in order to repair their building which had been damaged by water bursting in the basement floor during the monsoon and by the sinking of the land. The members contended that the high rents charged were far in excess of the real value of the land and that the Port Trust, as a public body, should not make unreasonable profits in that way.

The Port Trust, to whom a representation had previously been made, had replied that it was impossible to accede to the request for a reduction of the rents in question. The Trustees had pointed out that even if they accepted the arguments of

the lessees they could not agree to a course which would establish a most dangerous precedent and one which would doubtlessly be quoted against them in any future case where land values depreciated temporarily after acceptance of the terms of lease. If the arguments were accepted as a general principle they should apply conversely in the event of a rise in land values but it was hardly probable that lessees would accept the justice of that contention.

The Committee after considering all the circumstances of the case informed the member that they regretted that they could not see their way to intervene in the matter.

BOMBAY PORT TRUST.

Removal of goods from transit sheds to the duty paid warehouses in the Bombay Docks.

The Committee, in January, 1924, addressed the Bombay Port Trust with reference to the discontinuance of the departmental removal of goods from the transit sheds to the duty-paid warehouses and enquired whether the Board had considered the advisability of reverting to the system in force prior to the war, having regard to the fact that the circumstances which occasioned the discontinuance of that system no longer existed. The Committee added that they were unanimously of opinion that the existing system, however, defensible its introduction under war conditions might have been, was a source of expense and inconvenience to the import trade of the port which should be removed at the earliest possible date; and they accordingly submitted for the earnest consideration of the Trustees the urgent necessity for the work in connection with the removal of goods from the transit and landing sheds to the duty-paid warehouses to be carried out departmentally.

The Port Trust, in reply, submitted a copy of a letter that they had addressed to the Bombay Native Piece-Goods Merchants' Association in October 1923, in which they detailed the objections to the pre-war system. In this letter they stated that it was formerly the rule that, provided applications for warehousing were submitted to the Docks Department before the expiration of the free days allowed in the transit sheds, goods incurred warehouse charges only, irrespective of the length of time they might remain in the transit sheds. In practice the principal importers used the Docks as a market up to the last of the free days and then either they or their buyers submitted their applications. The result was that the sheds remained very congested during the free time and for some days after, because the Docks Department could not handle such a heavy accumulation, either cheaply or with expedition. In order to evade payment of extra fees it was not unknown for importers and buyers to submit applications and effect delivery from the shed before the Docks Department had had time to remove the goods. It would be seen therefore that under the old system the Port Trust suffered considerable financial loss, while shed congestion caused retardation which affected the general work of the Docks including the detention of vessels.

The Port Trust further stated that these objections would be greater under the existing Landing Date System since the expiry of free days occurred on one date instead of being distributed over several, while it would not be reasonable to demand earlier submission of applications because the relevant goods might not have been discharged. Another serious objection to the old method from the Trustees' point of view was the added risk and responsibility consequent upon the longer period the goods would remain in the transit sheds.

The Port Trust added that after full consideration the Chairman was of opinion for the reasons stated that a reversion to the former system would not in any way be advantageous either to the Port Trust or the commercial community. In view however of the opinion expressed by this Chamber and by the Bombay Native Piece-Goods Merchants' Association, the matter had been reconsidered by the Chairman and a Committee of the Trustees had decided that, although the objections previously cited still held good, nevertheless they were prepared to recommend the Chamber's proposal favourably to the Board subject to the acceptance of certain modifications of the pre-war procedure designed to remedy the drawbacks which rendered the work of departmental removal so objectionable. These modifications were :—

(*a*) The Port Trust would require three clear working days from the date of presentation of warehousing applications to effect removals. These applications would not be accepted unless supported by the usual clearing documents completed both through the Customs and the Trust.

Warehouse rent would commence from the fourth day, irrespective of whether the goods are actually removed by the Trust within the three days or not.

Should a warehousing application be presented so late as to cause all or part of these three days to fall outside the date of expiration of the free days for the vessel's cargo, then shed rent (extra fees) would be leviable for such portion of the three days that did actually extend beyond the free time.

EXAMPLES :—

(*i*) Expiration of free days, the 10th. Presentation of warehousing application, the 7th or earlier. No extra fees would accrue. Warehouse rent would run from the 11th.

(*ii*) Expiration of free days, the 10th. Presentation of warehousing application, the 9th. Extra fees up to the 12th would accrue. Warehouse rent would run from the 13th.

(*iii*) Expiration of free days, the 10th. Presentation of warehousing application, the 12th. Extra fees up to the 15th would accrue. Warehouse rent would run from the 16th.

It was noted that the rule had for its object the encouragement of submission of warehousing applications at least three days before the expiration of the free time.

(*b*) Only sound packages would be accepted by the Port Trust for removal; but notice would be issued to consignee in regard to damaged packages (which would continue to be liable to extra fees until removed from the transit sheds), and these would be accepted for storage in the warehouses if tendered by consignees at the warehouse doors.

(*c*) The agency (*e. g.*, Port Trust or "Land carriage") by which removals were to be effected to be at the option of consignees. Under the old procedure the by-laws provided that all removals should be performed by the Port Trust; but this modification was proposed, as it was conceivable that merchants might on occasions prefer to perform the work themselves. In the case of removal by consignees' agency, extra fees would of course be calculated in the ordinary way.

(*d*) The framing of a suitable scale of charges for removal and storage was under preparation, and it was not possible at that stage to convey more than a rough idea of the probable level of rates by taking piece-goods as a basis. The rate for packages under 15 cubic feet in the old scale was Rs. 0-2-0 per package, while under the proposed scale it was expected to approximate six annas per package exclusive of sur-tax owing to the great increase since 1914 in the costs of labour cartage, &c.

(*e*) The revision of Warehouse by-laws Nos. 3-A and 31 to provide for the relevant modifications of procedure.

The Chairman of the Port Trust asked for an expression of the views of the Chamber on these proposals, and the Committee in replying stated that the proposals were

generally regarded as reasonable and were approved, with the exception of the allocation of the five free days between the Port Trust and the consignee. In the latter connection the Committee, while recognizing the force of the contentions urged by the Trustees, were unanimously of opinion that the proposed allowance of two days only for the clearance of documents was hardly equitable having regard to the delays, due to no fault of the consignee, which were often experienced in obtaining clearance of the various documents. The Committee accordingly strongly urged that the consignee shall be ordinarily allowed three days for the clearance of his documents and the remaining two clear working days be allocated to the Port Trust for the removal of the goods.

The Committee noted that the preparation of a suitable scale of charges for removal and storage was under consideration and they requested that they might be afforded an opportunity of examining the incidence of the rates in question before they were sanctioned by the Board, as although it was realized that consignees would have the option of choosing the agency by which removals should be effected, it was obviously desirable that the Port Trust rates should be maintained at a reasonable level.

Early in June 1924 the Port Trust submitted the draft scale of charges and stated that it would be laid before the Board of Trustees when the Chamber's criticisms were received. The provisional schedule submitted to the Chamber is almost identical with the one that was finally adopted, a copy of which is printed amongst the Port Trust scale of rates to be found at the end of this volume.

In reply, the Committee stated that in their opinion the draft scale of charges was reasonable except for the rates in respect of cotton piece-goods (packages under 15 cub. ft.)

and sugar; with regard to the former the Committee thought that the actual cost would not amount to more than 6 annas a case, and they considered that the rate for the latter was particularly high as they understood that it was not the intention of the Port Trust to provide for piling by countermarks.

The rates in question were :—

14. Piece-goods, woollen, silk, per package under 15 c. ft. annas 8.

* * * * *

18. Sugar..... per ton .....Rs. 1-6-0.

The Committee's views regarding these rates had, however, been informally conveyed to the Docks Manager, who, they understood, could not see his way to recommend any alterations. In these circumstances the Committee stated that they were prepared to accept the rates provided that the Trustees would agree to re-consider them after a reasonable period of trial and to revise them if experience of the actual costs showed such a course to be possible. The Committee also referred to a suggestion made by the Docks Manager in the course of unofficial correspondence on this subject to the effect that the multiplicity of countermarks was unreasonable and gave rise to difficulties which could be avoided if importers cared to go into the question with their overseas shippers. Having carefully considered this suggestion in consultation with the Import Sub-Committee, the Committee held that the system was necessary and had to be retained. At the same time they expressed the opinion that it ought not to give rise to such difficulties as had been suggested if the Port Trust officials availed themselves of the help of the cargo supervisors employed by the majority of importing houses and always present on such occasions.

The revised by-laws made under Section 73 of the Act were published in the *Bombay Government Gazette*, Part II, dated 11th September, 1924, together with a notice to the effect that any objections or suggestions must be sent to the Secretary, Bombay Port Trust, before the 26th September, 1924.

The main alterations in the pre-war procedure are indicated in the revised by-law 3 which reads as follows :—

"3. Goods lying on the docks, wharves or in the transit sheds to be stored in the Trustees' warehouses, shall be removed at the option of consignees, either by themselves or by the Docks Manager; if by the latter, removals will be undertaken on the following conditions :—

(*a*) That there is room in the available warehouses.

(*b*) That the Trustees will not be responsible for the observance of this rule in the case of sufficient labour not being obtainable owing to strikes, riots or a sudden outbreak of epidemic, disease, or from other causes beyond the Trustees' control. In case there is no room in the warehouses and in case of sufficient labour not being obtainable owing to any of the said causes, the earliest possible notice will be given either directly to the owners or consignees, or by notification in the daily papers.

(*c*) That goods are first cleared by the consignee from Customs charge.

(*d*) That the Customs documents, supported by Docks wharfage receipt and a warehousing application (in duplicate) in the form prescribed in By-law No. 1, are presented to the Docks Manager at least two "clear" working days before the expiry of the free days allowed under Section III (A) and (B) of the Docks Scale of Rates.

(*e*) That warehouse rent will invariably begin to accrue on the third day from date of application.

(*f*) That ordinary Docks extra fees will be levied from date of expiry of the free days to date warehouse rent commences to accrue.

(*g*) That only sound packages will be accepted for removal to the warehouses, and damaged packages, regarding which notice will be issued to consignees will be accepted for storage if tendered by the consignee at the warehouse doors. Such damaged packages will be liable to ordinary Docks extra fees in accordance with Section III (A) and (B) of the Docks Scale of Rates until removal from the transit sheds.

(*h*) That no responsibility will be accepted by the Trustees for risk of damage by fire pending the removal of goods from the Docks transit sheds and wharves to the warehouses.

As will be seen from sub-paragraph (*d*) of the above revised by-law the Port Trust accepted the Chamber's contention that the consignees should be allowed three days for the clearance of documents, the remaining two clear working days being allocated to the Port Trust for the removal of goods. The Port Trust have also decided that this division of the free days, as also the scale of charges, should be open for reconsideration, if deemed necessary, after 12 months' working.

BOMBAY PORT TRUST.

Revision of Docks and other scales of rates.

The Trustees of the Port of Bombay, towards the end of February 1924, informed the Chamber that, subject to the sanction of Government, they had approved of certain revisions in the Docks and other scales of rates with effect from the 1st April 1924, and stated that, after providing for all possible retrenchment in expenditure, the Trustees were faced, owing to the prevailing trade depression, with

an anticipated deficit of some Rs. 20 lakhs in the financial year 1924-1925 and under the provisions of section 59 of the Port Trust Act it was incumbent on them to make adequate provision to meet this deficit.

The principal additions were :—

(1) A charge of Re. 1 per package on passenger's baggage ..estimated to bring in Rs. 8 lakhs.

(2) An increase in the Dock dues on vessels.. .. .. ..estimated to bring in ,, 3 ,,

(3) Warehouse storage charges ..estimated to bring in ,, 4 ,,

(4) Liquid fuel wharfage, an increase of half pie per gallon or about 10 annas per ton, making the charge the same as on kerosene. .. .. estimated to bring in ,, 1.65 ,,

The Port Trust added that Government were being requested to sanction and publish these revisions in the *Bombay Government Gazette* to take effect from the 1st April 1924.

In acknowledging receipt of the above communication the Committee expressed their regret that the Chamber was not consulted before the decision to enhance the various rates in question was arrived at by the Board and suggested that in future the Chamber should be afforded an opportunity of examining the incidence of the Board's proposals in regard to matters so intimately affecting the commercial interests of Bombay before any final decision was reached. The Committee realised that the exact manner in which such consultation could most expeditiously and adequately be effected was a matter for arrangement between the Chamber's representatives on the Board and the Executive of the Port Trust; but they expressed a hope that the latter would

accord their sympathetic and favourable consideration to any proposals which the Chamber's representatives might submit to the Board in that connection.

The Committee expressed the opinion that the position of the Port Trust finances was such as urgently to call for the appointment of a special officer or committee further to explore the possibility of retrenchment in all departments of the Trust, and enquired whether any action of that nature had been taken or was under consideration in connection with the reduction of the main items of expenditure to which the Chairman referred in his memorandum on the budget estimates for 1924-1925.

In reply to the above suggestion the Bombay Port Trust stated that, while agreeing as to the desirability of referring to the Chamber in matters affecting the commercial interests of Bombay, the Trustees had gone as far as circumstances would admit in giving the Chamber as long notice as possible of any change of rates, and for a variety of reasons, the nature of which was explained in their previous letter, the Trustees were unable to adopt the Committee's proposal.

At the same time, the Acting Secretary of the Port Trust observed, in reference to the Committee's suggestion that the position of the Port Trust's finances was such as urgently to call for the appointment of a special officer or Committee further to explore the possibility of retrenchment in all departments of the Port Trust, that although all possible steps had been and were being taken to restrict expenditure in all departments to the lowest figure compatible with efficiency, the Chairman was submitting to the Board proposals for an independent enquiry and report in order to satisfy those who were of opinion that expenditure could be still further curtailed.

Later the Committee were informed that the Port Trust had obtained the services of Mr. H. N. Heseltine, C.I.E., a retired Accountant-General of Railways, with the assistance of Mr. J. Tyres, late Chief Accountant to the Port Trust, to carry out the enquiry and that they commenced their investigation towards the end of October 1924 and expected to complete it within 3 months.

WAREHOUSE ACCOMMODATION AT THE DOCKS.

Protected Warehouses.

(*See Report* 1921, *Vol. I, page* 166.)

The Bombay Port Trust on the 3rd December 1924 notified "C" Warehouse, Alexandra Dock, as exclusively set apart for the storage of piece-goods, yarns and other textile fabrics (excluding gunnies and hessians) in original bales and cases and metals. This had reference to the correspondence which passed between the Chamber and the Port Trust in 1921 when the Chamber strongly urged the need for additional "protected" warehouse accommodation in Alexandra Dock which has now been secured by the reservation of "C" and "D" Warehouses in the dock in question as "protected" warehouses.

THE BURSTING OF THE MONSOON.

The Meteorologist, Bombay, informed the Chamber that the 1924 monsoon was established in Malabar on the 2nd June and at Bombay on the 12th idem.

WEATHER WORKING DAYS.

The following days during the monsoon months of 1924 were declared by the Committee of the Chamber to be half or non-weather working days for steamers in the Docks :—

Tuesday,	17th June	.. Non-weather working day.
Wednesday,	18th June	.. Half-weather working day.
Thursday,	3rd July	.. Do. do.
Monday,	7th July	.. Do. do.
Wednesday,	9th July	.. Do. do.
Thursday,	10th July	.. Non-weather working day.
Wednesday,	27th August	.. Do. do.
Thursday,	28th August	.. Half-weather working day.
Friday,	29th August	.. Do. do.
Saturday,	6th September	.. Do. do.

The Port Officer, Bombay, also declared the following days to be non-weather working days in the stream :—

Monday, 16th June.

Tuesday, 17th June.

BOYCOTT OF BRITISH EMPIRE GOODS.

Action of the Bombay Municipal Corporation.

During the year the Committee received several references regarding the following notice which was printed at the foot of all the contract forms issued by the Bombay Municipality:—

"Intending contractors should note that the Corporation have expressed the opinion that no articles manufactured in any part of the British Empire outside India should be used by any of the departments of the Municipality or by any of its contractors except when they are not available in any other part of the world."

In reply to these enquiries, the Committee pointed out that the resolution of the Corporation to which the notice gave effect had already had all the advertisement that its authors desired but that its effectiveness in practice was not so apparent, and they drew attention to the emphatic protest which they had already made against the principle underlying the resolution, when they were in correspondence with the Municipality regarding the proposed Terminal Tax (see Report 1923, Vol. I, page 194). The Committee considered that there were probably many members of the Corporation, who, though they voted in favour of the resolution, afterwards appreciated its ineffective character and possibly regretted their part in the proceedings, and that any further protest might cause a revival of the feeling which led to the passing of the resolution. And in this connection the Committee observed that until the resolution became operative to the detriment of the British Empire manufacturers they did not propose to move again in the matter.

TANNERIES AT DHARAVI.

A representation was received, early in February 1924, from the President of the Dharavi Tanneries in regard to the proposed transfer of the tanneries from Dharavi to Trombay. The owners of the tanneries at Dharavi objected to this transfer on the ground that there were no facilities at Trombay for the tanneries, and further that they were not getting a fair valuation for their property at Dharavi. The owners further complained that the Municipal Commissioner had served them with a notice to the effect that those of the owners who, by the 1st of April 1925, convinced the Municipal Commissioner that they were making arrangements to move from their present location, would have their licenses renewed until April

1926, while those who did not would not get a renewal of their licenses. The owners contended that they were prepared to go to Trombay and carry on their businesses there, provided their claims for compensation were met for the land occupied by them at Dharavi. The Improvement Trust, however, contended that the compensation applied for was too high, the Tanneries claim being Rs. 200 per square foot as against the Improvement Trust's valuation of Rs. 6 per square foot. The tannery owners asked the Chamber to take up the matter on their behalf.

The Committee carefully considered the question in consultation with the Chamber's representative in the Bombay Municipal Corporation, and, in replying to the President of the Dharavi Tanneries they stated that, as they understood that none of the licenses had as yet been cancelled, nor had any orders yet been issued in regard to the cancellation of the licenses in question, they were not prepared to take any action in the matter. They added, however, that they would bear in mind the points raised by the tannery owners and would consider the matter again should the Corporation take any further action.

TOWN DUTY ON COTTON TRANSHIPPED AT BOMBAY.

In November 1924, a member of the Chamber enquired of the Committee whether the town duty of Re. 1 per bale was leviable, and, if so, who was liable to pay the duty, in a case where a steamer loaded with cotton which had been shipped from Karachi for a Japanese port, on a through Bill of Lading and cleared at the Karachi Customs under export

permit for Japan, desired to tranship its load of cotton at Bombay either on land or by lighters to a vessel belonging either to the owners of the importing steamer or to another company.

The Committee in reply stated that in the circumstances cited the town duty of Re. 1 per bale was payable, and by the importing steamer, the amount having presumably been included, in the absence of any stipulation to the contrary, in the through freight contract.

TOWN DUTY REFUND RULES.

PROPOSED AMENDMENT IN THE CASE OF EXPORTS BY SEA.

(*See Reports* 1900, *pp.* 131, 391 ; 1901, *pp.* 27, 282 ; 1909, *pp.* 71, 500.)

The Municipal Corporation at their meeting on 28th March 1923 considered, and referred to a Committee for report, a letter from the Commissioner on the subject of certain representations which had been received regarding the procedure followed in allowing refund of town duty in respect of grain exported by rail and by sea. The existing procedure which has been in force since 1878, requires the production of import bills and identification of marks in respect of applications for refund of duty on exports of grain by rail. These requirements are, however, dispensed with in respect of exports by sea and the distinction made between export by sea and export by rail has been repeatedly objected to by the grain merchants and the question formed the subject of reference to the Chamber in 1900, 1901 and again in 1909, when the town duty refund rules in their present form were first introduced. The difference originally arose as the result of complaints made by merchants interested in the wheat trade

who pointed out that wheat brought to Bombay from up-country was not in a fit state to be exported as received but had to be sorted and replaced in bags of particular sizes to meet the special requirements of the overseas consuming markets and that in the circumstances strict compliance with municipal regulations, if not actually impossible, at any rate would hamper considerably a rising trade. None of these considerations applied to grain exported by rail. The Chamber has consistently endorsed the above view which as already stated has been successfully maintained.

The report of the Corporation Committee was published in March 1924 and advocated the removal of the difference by withdrawing the concessions hitherto allowed in the case of exports by sea. The Committee considered and rejected the alternative suggestion that the latter facilities should also be extended to exporters by rail on the ground that the Municipal revenues would be adversely affected. The report was not unanimous, two members protesting against the proposal which, while failing to remove the legitimate grievances of exporters by rail, was designed at the same time seriously to penalize an even larger section of the export trade and at the instance of several members the Committee of the Chamber arranged a meeting between the members concerned and the Chamber's representative on the Corporation at which it was agreed that the objections urged by the Chamber on previous occasions against the adoption of a similar proposal still had the same force and that the necessity for mixing, rebagging, etc., in the case of exports by sea rendered the enforcement of the new procedure impracticable.

When the report was considered by the Corporation shortly afterwards Mr. Winterbotham succeeded in carrying an amendment referring it back to the Committee for reconsideration

and subsequently arranged for the leading exporters to appear before the Committee and explain the practical difficulties in the way of the adoption of the original proposal. In the meantime Mr. Winterbotham, who was a member of the Corporation Committee, had also submitted to the Committee a note explaining the position and suggesting alternative means of overcoming the difficulty. Despite considerable opposition on the part of the Municipal executive, who urged that in the interests of the municipal revenue it was imperative that at least the existing restrictions should be continued pending the substitution of a terminal tax for the town duties the Corporation Committee were agreed, on reconsideration, that the conditions governing the trade made their previous proposal impracticable and that the only result would be that the re-exporters by sea would not get any refund and another body of exporters would accordingly also have a legitimate grievance. At the same time the Committee were satisfied that the exporters by rail enjoyed a real grievance under the present procedure and in their second report, dated 21st July 1924, while they specifically recommended that no change should be made in the existing rules for refund on account of re-exports by sea they urged that the rules regarding the export of grain by rail should be so amended as to do away with the necessity for the production of import bills.

The Committee's second report was considered by the Corporation at their meeting on the 4th September, when they also had before them a letter from the Commissioner advocating the postponement of the question pending the substitution of the proposed terminal tax or, alternatively, the submission to Government of proposals for the introduction of the terminal tax, in the case of grain and flour alone, in advance of the other proposals in that connection which were

still under consideration. The report was however adopted without amendment and the Commissioner and the Standing Committee were requested to frame revised rules to give effect to the recommendations. Accordingly, at their meeting on the 26th November, the Standing Committee approved, subject to confirmation by Government, of Rule 33 of Chapter II and Rule 34 of Chapter III of the Town Duty Refund Rules being modified on the lines indicated, *i.e.*, by making Rule 31, which sets out the procedure regarding exports by sea, applicable to grain exported by road and rail as well.

PROPOSED TERMINAL TAX IN BOMBAY.

(*See Reports* 1903, *pp.* 155, 683, 889 ; 1921, *Vol. I, page* 176 ; 1923, *Vol. I, page* 194.)

As was noted in the Report for 1923 the Committee prepared and forwarded to the Municipal Commissioner a list of articles, with rates of taxation per unit, which they recommended for adoption in connection with the non-refundable terminal tax which it was proposed to substitute for the existing town duties. This schedule was intended to take the place of the one previously prepared by the Commissioner for the approval of the Corporation.

The Committee of the Corporation, which was appointed to report on the question, submitted their report early in December and have recommended the acceptance of certain proposals made by the Commissioner in that connection which conform very closely to the Chamber's recommendations. The Commissioner, however, considers that if the proposals for a terminal tax are to be acceptable and workable they must involve different units of assessment for rail

and sea borne imports respectively, on account of the inability of the two chief collecting agencies, namely, the Port Trust and Customs Authorities, to adopt the *ad valorem* basis which was originally proposed by both the Chamber and the Corporation. The Commissioner has accordingly prepared a schedule of rates for the proposed terminal tax giving a list of articles on which the tax may be levied and showing the unit and rate of taxation proposed for imports by rail and by sea, together with the revenue anticipated. The Commissioner states that it is impossible on the data available to estimate what the return from the tax at the rates proposed will be but opines that it will not be less than Rs. 30 lakhs on an average.

The members of the Committee are unanimous in recommending the adoption of the Commissioner's proposals, subject to certain minor modifications in points of detail, but the Secretary of the Chamber, who succeeded Mr. G. L. Winterbotham on the Committee on the latter's retirement, has appended a minute in which he agrees generally with the Committee's recommendations as providing in his opinion a very satisfactory solution of the many practical difficulties attendant upon the adoption of a much needed reform. As regards the actual rates proposed in respect of specific articles he points out that they must necessarily represent a compromise between different, if not conflicting, interests and he considers that from that point of view the Committee's proposals are on the whole sound and unlikely to give rise to any reasonable opposition from the trades concerned. In two important respects however the Secretary maintains that the Committee have departed from the sound principles which they have themselves laid down in the body of their report, namely, that the incidence of a non-refundable tax should

be light and the burden of taxation be distributed as evenly as possible upon all sections of the taxpaying community.

The two rates to which Mr. Sayer refers are those on coal and wines and spirits, respectively, and in regard to the proposal to tax coal for the first time at the rate of 4 annas a ton he points out that the Committee are also inconsistent as the proposed rate for liquid fuel is only 4 annas a ton whereas its value is roughly double that of coal. He accordingly recommends the adoption of a maximum rate of 2 annas a ton for coal, leaving the rate for liquid fuel unchanged at 4 annas, in accordance with the Chamber's recommendations.

He takes even greater exception to the proposed rates for wines and spirits which alone of all the articles mentioned in the schedule are to be taxed at a higher rate than under the existing town duty. The present town duty on wines and spirits is 4 annas per imperial gallon, which rate it is now proposed to increase by 50 per cent. while the abolition of the refund system, in the case of imports by sea, constitutes a further additional impost of approximately 25 per cent. Mr. Sayer points out that the Committee were not required to work for prohibition or to prepare the way for a separate tax on luxuries and he protests against the proposal to impose a prohibitive rate of duty on a particular section of the trade of the city, which in the past has made substantial contributions to the Municipal revenues, for reasons which cannot in any way be deemed to have any connection with the task entrusted to the Committee. He accordingly recommends that the rates proposed in the schedule in the case of wines and spirits be reduced at least to the level of the present duty, namely, 4 annas per Imperial gallon, but at the same time he considers that if Bombay is to continue to enjoy

its present privileged position of being the centre of distribution for a by no means negligible trade, to the advantage not only of the Municipal revenues but also to Government through its excise and vend fees, the interests both of equity and expediency demand that the rate of tax should be fixed at 3 annas per Imperial gallon.

Owing to the change in the basis of assessment it is difficult to compare the schedule recommended by the Corporation Committee with the Chamber's schedule but it may generally be stated that the Chamber has made its point that the proposed tax should cover as wide a range of articles, and be as light in its incidence, as possible. Ghee and firewood, which the Committee propose to tax, were excluded from the Chamber's list in the interest of the poor consumers, but so long as the incidence of the duty is light there seems no reason to protest against their inclusion in the schedule. Manganese ore is also included for the first time but the proposed duty—2 annas a ton—again is so light that the Committee of the Chamber do not feel that serious objection can be taken to it.

The report of the Committee was placed on the December (1924) Agenda of the Corporation for discussion, and in the meantime the Chamber's representative on the Corporation has been asked to press for a modification of the schedule of taxes on the lines of Mr. Sayer's minute of dissent, with which the Committee of the Chamber are in general agreement. A member also brought to the notice of the Committee that it had been proposed to tax kerosine oil at Rs. 1-4 per ton, or 250 gallons. As it was estimated that only about 7 per cent. of the total imports were actually consumed in Bombay, it was considered unfair that practically the whole burden of the tax should be placed upon the up-country consumer, while on the other hand about 95 per cent. of the Bombay

consumers belonged to the poorer classes. He pointed out that it was for these reasons that the Chamber had originally decided not to include kerosine oil in the schedule which they sent to the Corporation and which formed the basis of the present proposals.

The Committee have decided to leave to the discretion of the Chamber's representative in the Corporation the manner and the extent to which the above and any other points which members may desire to raise should be communicated to the Corporation.

MUNICIPAL DRAINAGE SCHEME.

LOCATION OF PROPOSED OUTFALL.

(*See Reports* 1922, *Vol. I, page* 266; 1923, *Vol. I, page* 201.)

Reference has been made in the two preceding reports to the proposed Municipal drainage scheme for the City of Bombay and the north of the Island which involved the discharge of the sewage effluent into Bombay harbour at a point in the neighbourhood of Mahul Pier on Kurla creek. The nature of the Port Trust's and the Chamber's opposition to the proposal is set forth in the 1923 report, at the conclusion of which it was stated that the Corporation and the Port Trust had agreed to share the cost of a further enquiry by an independent expert, to be nominated by the President of the Institute of Civil Engineers, who should be required to adjudicate finally between the conflicting expert opinions held by the respective advisers to the two bodies with regard to the scheme.

In January of the year under review, the Committee were informed by their representative on the Corporation that in consequence of the failure of Government to secure the services

of a suitable expert, the Corporation had been asked to consider the feasibility of conducting an experiment for the purpose of ascertaining whether an extension of the present pipe system at Worlee into deeper water would not remove the main cause of objection to the Sewree outfall being retained at that spot and that he had been nominated to serve as a member of a deputation from the Corporation which was to discuss the question further with Government. Subsequently, as a result of extended negotiations, Government intimated that they were not prepared to accord their sanction, which was required under section 245 (*c*) of the Municipal Act, to any drainage scheme involving the discharge of sewage effluent into the Kurla creek, the boundaries of which for that purpose were at the same time defined, unless the sewage were fully purified. Mr. Watson, the Corporation's expert adviser, was accordingly asked to prepare revised proposals which at the time of writing this report are under the consideration of the Drainage Committee of the Corporation.

Briefly stated, Mr. Watson's proposals involve the division of the sewerage system into three separate units—Northern, Central and Southern—and he recommends—

(*a*) that a new outfall should be constructed at Colaba to deal with all the sewage of the south of the Island, up to Churchgate Street. This is a new development which has arisen through the desire of the Development Department to arrange for the disposal of the sewage from the Back Bay Reclamation at the Prongs Light House; and,

(*b*) that Love Grove should be retained as the outfall for the whole of the sewage of the Central area and in the meantime certain remedial measures be taken to abate the nuisance entirely.

As regards the disposal of the sewage from the North of the Island which constitutes the chief difficulty, Mr. Watson states that, assuming that the Colaba outfall be sanctioned and the Love Grove outfall be retained for the present, at least for the Central area, there are three possible methods for the disposal of the sewage of the North of the Island, *viz* :-

(1) to take it to Love Grove ;

(2) to take it to Antop Hill and to discharge it, after purification by the activated sludge process, into Kurla creek ; and,

(3) to take it to Antop Hill and discharge it, after partial purification in the manner originally proposed by the Corporation under the previous scheme, at a point near Green Island, just beyond the area of Kurla creek as prescribed by Government.

In forwarding Mr. Watson's proposals, of which he generally approves, to the Corporation, the Commissioner has intimated a preference for the second of the above alternatives in respect of the disposal of the North of the Island sewage, provided—

(1) an adequate guarantee for the supply of electric power at a cheap rate can be obtained, and

(2) it can be established that there is likely to be a reasonable market demand for the resultant manure.

MEDICAL RELIEF AND TEACHING IN THE CITY OF BOMBAY.

Early in the year, a Committee, consisting of the gentlemen named below, was appointed by the Government of Bombay

to enquire into the whole question of Medical Relief and Teaching in the City with special reference to the J. J. Hospital and the Grant Medical College :—

The Hon'ble Mr. B. V. Jadhav, M.A., LL.B. ..		*President.*
The Honb'le Mr. P. R. Cadell, C.S.I., C.I.E., I.C.S.	}	*Members.*
Surgeon-General A. Hooton, C.I.E., I.M.S.		
H. P. Mody, Esq., M.A., LL.B.		
Dr. K. E. Dadachanjee, L.M. & S.		
Dr. G. V. Deshmukh, M.D. (Lond.), F.R.C.S.		

Khan Bahadur Dr. N. H. Choksy, C.I.E., M.D., F.C.P.S., *Secretary.*

A questionnaire and statement showing the present available accommodation were circulated by the Medical Relief Committee to the Chamber and to all other organisations likely to be interested.

After referring the matter to a Sub-Committee, consisting of the President, Sir E. Jackson, C.I.E., and Messrs. C. H. Goodall, J. Muller and R. A. Spence, the Committee, in reply to the Medical Relief Committee, observed that the reference to them fell under two main headings, namely, accommodation and administration. In the former connection an expression of the Chamber's opinion was desired as to—

(*i*) whether an increase in the accommodation shown in the statement is necessary;

(*ii*) if so, whether it should be provided in large central institutions or in smaller but more numerous institutions; an indication as to which existing institutions should be enlarged and the localities, if any, in which more institutions are required was also invited; and

(*iii*) whether there existed a want of any special institutions, non-existent, or insufficient at present, to afford different kinds of medical relief and treatment in various ailments.

The Committee pointed out that it appeared from the statement which accompanied the questionnaire that the reference with regard to accommodation was to the needs of the general population and that the hospital accommodation at present provided for certain sections and communities, namely, Europeans and Anglo-Indians, Parsees, railway servants and certain classes of Government employees, was regarded as adequate. The actual ratio of hospital beds, existing and proposed, to the populations in question was, approximately, in the case of Europeans and Anglo-Indians, and Parsees, 1 per cent., and in the case of railway employees, police and prisoners 5 per cent., as against a ratio of 1·5 per mille in the case of the general population. While, however, financial considerations definitely precluded the possibility of meeting the wants of the general population to the same extent as had been done in the case of the particular communities and classes mentioned, the Committee considered that an increase in the accommodation was clearly necessary.

With regard to the question of the form in which such additional accommodation ought to be provided, the Committee, for reasons alike of expense and efficiency, considered that a large central institution was to be preferred; and having regard to the requirements of the mill population and the activities of the Development Department in the north of the island, they were of opinion that it should be located in the north-west of the mill area. They also suggested for consideration the enlargement of the Arthur Road Infectious Diseases Hospital in view of the extent to which infectious

diseases were prevalent in this country. Although the Committee realised that special temporary huts were erected in times of epidemics and afterwards destroyed, they could not, they stated, regard the present provision of 266 beds in the Arthur Road and Maratha Plague Hospitals combined as being in any way adequate.

The Committee also expressed the opinion that the third question under the first heading was essentially one for the medical authorities to answer, but they considered that a need undoubtedly existed for a Lock Hospital, and they also emphasised the fact that the number of beds for tuberculosis patients was insufficient and should be increased by the provision of additional beds in institutions located in suitable localities outside the city.

The Committee thus endeavoured to suggest answers to the three specific questions relating to the provision and expansion of actual accommodation. The second part of the reference dealt with the financial and administrative aspects of the question and, in particular, invited an expression of the Chamber's opinion on a suggestion that the administration of all the Bombay hospitals should be placed under a Central Medical Board on which Government, the Corporation and the other parties concerned would be represented, such Board to administer funds contributed by Government, the Corporation and the public. In this connection the Committee stated that, while they were of opinion, after careful consideration of the many arguments for and against the proposal, that the formation of such a Board might be desirable from the point of view of financial responsibility and efficient administration, they had grave doubts as to the practicability

of the suggestion. And they added that in the event of such a Board being ultimately constituted they considered that it would be desirable that Europeans and Anglo-Indians, Parsees, railway servants and certain classes of Government employees should be excluded from the operation of the scheme as the hospitals provided for these classes had special needs and requirements which might not necessarily receive adequate attention from a Board appointed primarily to manage and control the administration of the hospitals as a whole. At the same time the Committee emphasised the necessity, under any system of control, for the exercise of greater supervision over the lower grade and menial staffs of all the hospitals.

In regard to the methods of raising money for the maintenance of hospitals generally over and above the sums made available by Government, the Corporation and charitable endowments, the Committee regretted that they were not in a position to make any constructive proposals.

The Report of the Medical Relief Committee was published in October 1924. The Committee calculated that there were slightly over 2,000 beds available in the City of Bombay for the hospital treatment of the classes unable to pay for their attendance in special hospitals or in their own homes, or a ratio of 2·2 per mille of these classes.

The Committee held that it was desirable to double this accommodation so that there should be a minimum of 4,000 beds available for the classes that were in urgent need of treatment in hospitals. It was further pointed out by the Committee that the provision of that number of beds would, however, be too great a burden on the finances of the Government of Bombay and of the Municipality, which at the moment

supplied practically the whole of the hospital accommodation in the City. It was therefore suggested that an effort should be made to supplement the expenditure of Government and the Municipality by an appeal to private charity and by the organisation of annual efforts for the support of the hospitals as was carried out in other countries, particularly in the United Kingdom and the United States of America.

As regards the question of administration the Committee stated that there was a large body of opinion in favour of a Central Board and while they were not unmindful of the difficulties involved, they considered that for both administrative and financial reasons the creation of such Board was desirable.

In order to discuss the report of the Medical Relief Comee and to consider the best means of giving effect to their recommendations, two meetings of that Committee and certain officials were held under the presidency of His Excellency the Governor and a Sub-Committee was formed to prepare a more detailed scheme in respect of such of the proposals as admitted of immediate action.

After consideration of the report of the Sub-Committee, the conclusion arrived at was that while the provision of 2,000 beds suggested by the Committee was undoubtedly ultimately desirable, the immediate provision of this amount would be outside the range of practical politics in view of the heavy demands on the public funds and from private sources in many other directions. At the same time it was considered desirable that the expenditure falling upon Government and the Municipality, respectively, for the provision of further hospital accommodation should be made as nearly equal as possible and the meeting was of opinion that this could be done by making provision for 850 beds in the manner detailed

below, leaving further expenditure in future to be determined by experience and by the sums that might prove hereafter available. It was proposed to add at an approximate cost of Rs. 35 to 36 lakhs, respectively, 300 beds to the Government hospitals which comprised the J. J. Hospital group (*i.e.* the J. J. Hospital, Sir C. J. Ophthalmic Hospital, Bai Motlibai Hospital) and 550 beds to the Municipal Hospitals, including the creation of a hospital at Mahim to serve the extreme north of the island, the provision of an infirmary for chronic cases of advanced tuberculosis and the extension of the Municipal Infectious Diseases Hospital at Arthur Road.

In a Press Note issued on the 22nd December 1924 by the Director of Information, Bombay, setting forth the above facts it was explained that the sole statutory liability for the provision of medical relief rested, under the Municipal Act, upon the Corporation. Government were obliged to maintain but not necessarily to extend certain hospitals which were under their control. Government were also under an implied obligation to provide sufficient clinical material for the instruction of students in the Grant Medical College. It was pointed out that although these were the mutual obligations the difficulty, amounting to practical impossibility, of meeting them entirely out of public funds must postpone the carrying out of these obligations to an almost indefinite future. It was for this reason felt that the only possible solution of the question lay in the co-operation and co-ordination of all resources and in the success of an appeal to the public for their support to an object which was for the direct benefit of the city and which would greatly relieve the Municipality of its huge financial liability for medical relief. It was proposed therefore to appeal to the public on the following lines :—

The expenditure involved in the construction of the extensions contemplated in the preceding paragraph was

estimated at Rs. 71 lakhs of which it was hoped 50 per cent. would be provided by the general public and 25 per cent. each by Government and the Corporation, who would agree respectively to give one rupee for every rupee contributed by the public towards the cost of the construction or extension of the hospitals under its control.

Although this arrangement was regarded as equitable and desirable by the representatives of Government and of the Corporation present at the meetings referred to above it was fully recognised that no definite undertaking could be given until the matter had been considered respectively by the Legislative Council and the Municipal Corporation. It was further recognised that the time was not opportune for an immediate appeal for public contributions. His Excellency the Governor proposed therefore to wait until the matter had been considered by the Legislative Council and by the Corporation before making an appeal to the public. It was futher proposed, if these bodies approved of the scheme, to convene a public meeting of the citizens of Bombay under the presidency of His Excellency the Governor to consider the programme laid down and, if approved, to appoint a General Committee from which an Executive Committee might subsequently be elected. It was thought desirable to aim, first, at the collection of the capital sum involved in the extension, on the lines indicated, of the present Government and Municipal Hospitals. Donors would be entitled to earmark their donations for the extension of Government and Municipal hospitals, respectively, at their discretion and the control and management of the extension of Government and Municipal Hospitals carried out in accordance with this scheme would vest in Government or the Municipality respectively. Assistance to private hospitals, if sufficient sums were forthcoming, would however not be precluded.

USE OF WHITE LEAD AND SULPHATE OF LEAD IN PAINT.

The underquoted press note on the above subject was received by the Chamber from the Government of Bombay, and in view of the statement in the preamble that "Government officers concerned should in the course of their duty see that the recommendations are strictly observed by Government and other institutions coming under their supervision," the Committee enquired whether it was proposed to take any further action at a later date in the way of giving effect to the recommendations in question, *e.g.*, by an amendment of the Indian Factories Act or of the rules thereunder, or whether it was intended that the recommendations should be binding for the present on Government institutions only and their enforcement in the case of other bodies and private concerns a matter solely within the discretion of the individual authorities concerned.

Government replied that the recommendations in question had been issued in accordance with the suggestion of the Government of India and that their enforcement in the case of non-Government and private concerns was left to the discretion of the individual authorities concerned, the supervision of Government officers in this respect being of an advisory and persuasive character. As regards an amendment of the Factories Act, the Government of Bombay stated that this rested solely with the Government of India.

The Committee also ascertained that the Convention adopted by the International Labour Conference, 1921, in accordance with which the recommendations of the press note were prepared, was not ratified by the Government of India.

PRESS NOTE.

Government of Bombay, General Department.,

BOMBAY CASTLE, *dated the 27th May* 1924.

The following recommendations prepared in accordance with the Convention relating to the use of white lead in painting adopted by the third session of the International Labour Conference, 1921, of which India is a member, are published for the guidance of all users of white lead and sulphate of lead in paint. The officers of the Public Works Department, the Inspectors of Factories, the officers of the Public Health Department and other Government officers concerned should in course of their duties see that the recommendations are strictly observed by Government and other institutions coming under their supervision. All public and quasi-public bodies are requested to take steps to give effect to the recommendations by issuing the necessary instructions to their employees :—

RECOMMENDATIONS.

Definition :—

In these recommendations "lead paint" means any paint, filling or painter's material containing more than two per cent. of lead expressed in terms of metallic lead when present as white lead or sulphate of lead.

FOR EMPLOYERS.

Recommendation I.—

(*a*) White lead, sulphate of lead or products containing these pigments should not be used in painting operations except in the form of paint or paste ready for use ;

(*b*) Lead paint should not be stored, transported or used otherwise than in receptacles legibly marked as containing "lead paint." But this provision shall not apply to receptacles (*i*) for mixing paint for immediate application, (*ii*) for actual use at the place of painting.

Recommendation II.—

(*a*) Lead paint should not be used in the internal painting of buildings ;

(*b*) Measures should be taken to prevent danger from the application of *lead paint* in the form of spray.

Recommendation III.—

Surfaces painted with lead paint should not be rubbed down or scraped by a dry process.

Recommendation IV.—

(*a*) There should be provided for the use of persons employed in filling or painting with lead paint a sufficient supply of water, soap, nail brushes and towels;

(*b*) An interval should be allowed to each such person for washing before each meal time and before leaving work.

Recommendation V.—

Suitable arrangements should be made to prevent clothing put off during working hours being soiled by lead paint. Where practicable the accommodation so provided shall be outside the apartment in which painting is carried on.

Recommendation VI.—

Cases of lead poisoning and of suspected lead poisoning should be reported to the Chief Inspector of Factories, Old Custom House, Bombay, or to the nearest Civil Surgeon.

Recommendation VII.—

Males under 18 years of age and all females should not be employed in lead painting work of an industrial character: except that apprentices might be employed with a view to their education in the trade.

Recommendation VIII.—

The employer should inform each workman, when he is engaged, of the steps to be taken to prevent lead poisoning.

FOR WORKMEN.

Recommendation IX.—

(*a*) Suitable clothing should be worn by working painters using *lead paint* during the whole of the working period, and should be washed at least once a week;

(*b*) Every painter coming into contact with lead paint should carefully clean and wash his hands before each meal and before leaving work;

(*c*) All painters should deposit their clothing put off during working hours so as to prevent it being soiled by lead paint.

Note.—The attention of paint users is directed to a water-proof sand paper which has recently been invented. Its use considerably facilitates the wet rubbing down of painted surfaces with the consequent elimination of dangerous dust. The Chief Inspector of Factories, Old Custom House, Bombay, will give any further information required.

RULES FOR REGULATING THE GRANT OF PROSPECTING LICENSES FOR MINERALS AND OF MINING LEASES.

(*See Reports* 1909, *pp.* 82, 561; 1913, *page* 114.)

The Government of India, Department of Industries and Labour, on the 19th March 1924, and 15th May 1924, issued Resolutions detailing further amendments of the rules for regulating the grant by Local Governments of licenses to prospect for minerals and of mining leases in British India.

Copies of the Resolutions in question were forwarded to the Chamber by the Government of India and were placed at the disposal of members interested.

REFERENCES TO THE CHAMBER.

Commencement of Lay Days.

In January 1924 a member asked for a ruling of the Committee on the following point:—

Lay days of a chartered steamer were in the terms of the charter party not to commence before a given date. Further, according to the terms of the charter party,

the working days were to be computed from 24 hours after the receipt by the charterers of the notice that the vessel was clear of her inward cargo and ready to load.

The member enquired whether notice of readiness could be given before the commencement of the lay days; or whether the agents of the vessel would have to wait until the day before the earliest date on which lay days could commence before giving such notice. The relative clauses in the charter party read as under:—

Re Notice of Readiness.

". . . . . weather working days (Sundays and holidays excepted) according to the custom of the port of loading are to be allowed the said merchants (if the ship be not sooner despatched) for loading the said steamer, the said days to be computed from 24 hours after the receipt by the Charterers or their Agents of a written notice from the Master or Agents that the vessel is clear of her inward cargo, in seaworthy condition, and ready to load and 10 days on demurrage over and above the said lay days, at 3*d.* per nett register ton per day, or *pro rata* for any part of a day."

Re Lay days.

"Lay days at Charterers' or their Agents' option not to commence before the . . . . and Charterers or their Agents to have the option of cancelling this agreement should the vessel not be in a seaworthy condition, free of inward cargo, also entered outwards at the Custom House, and ready to load cargo in all holds and written notice to that effect given by 4 p. m. on the . . . ."

In reply the Committee stated that, in the circumstances cited, they were of opinion that the notice of readiness could be given before the commencement of the lay days but that under the "Lay days" clause in the charter party the charterers had the option, when acknowledging the receipt

of such notice, to notify that the lay days would not commence until the date specified in the charter party.

"Force Majeure" Certificates.

Arising out of a reference to the Chamber regarding late shipment the Committee had occasion, in June 1924, to address a Chamber of Commerce in England on the subject of a *force majeure* certificate relating to artificial silk fancies in which the reason for the late delivery was stated to be "on account of delay at the manufacturers caused by illness amongst the workpeople."

In the opinion of the Committee, the issue of a *force majeure* certificate in these circumstances could only have been justified if at all, in the most exceptional circumstances, and they accordingly asked the Chamber if they would be good enough to state more explicitly the nature of the evidence on which the certificate was granted, and also whether any similar instances in which such extreme action was called for had been brought to their notice. The Committee further stated that they felt it to be unnecessary to emphasize the effect on the piece-goods import trade of Bombay and other markets which was likely to be created by the issue on the part of Chambers of Commerce of *force majeure* certificates which were in any way open to criticism, and they felt that the certificate in question, in the form in which it came to this country was one to which exception could legitimately be taken, although they had no doubt but that the circumstances to which it related were of so exceptional a nature as to justify the somewhat unusual action.

The Committee subsequently received a reply from the Chamber concerned who stated that at the time in question there was a very serious epidemic of influenza in the town

where the mills were situated, many of the mills being depleted of anything up to fifty per cent. of their staff. In these circumstances it was extraordinarily difficult at that period for mills to keep working and, consequently, in some cases, deliveries were slightly delayed.

In acknowledging receipt of the above reply, the Committee thanked the Chamber for their courteous explanation of the circumstances in which the "*force majeure*" certificate was given, the force of which was fully appreciated.

LATE SHIPMENT ALLOWANCES FOR ARTIFICIAL SILK GOODS.

A member in July, 1924, enquired as to the rates of late shipment allowances payable in respect of artificial silk goods, and asked for a ruling in this matter. The Committee after consulting the Import Sub-Committee, replied that the Chamber recognised no general rule or custom and that they thought the question to be essentially one for arrangement between buyers and sellers.

LATE DELIVERY OF SHORT LANDED CARGO.

During November an importing firm in Bombay informed the Committee that one package out of each of two consignments sold under 'free Bombay Harbour' and ex 'Bonded Warehouse' terms, respectively, was short landed and that they were, as usual, informed by the steamship company concerned that enquiries would be made at the subsequent ports of call and the packages traced and delivered to them. About a month later these packages were found and delivered to the importing firm, and tendered to the buyers in

fulfilment of the contract. But the buyers would not accept them, on the ground of late delivery, and, further, they claimed damages for loss of market.

The importing firm stated that it seemed anomalous that whereas the importers had no claim on the steamship company for the delay in transit, in view of the usual terms of the Bill of Lading which allowed them to over-carry goods and tender them whenever found without any liability for any loss, depreciation or damage arising thereby, the buyers should threaten to cancel the contract with the importers in respect of the over-carried goods and should, further, claim damages. The importing firm stated that they were not aware of the custom of the trade in this respect and they asked the Committee to say whether the buyers were entitled to reject the over-carried packages and to claim damages.

The Committee first enquired whether the buyers had been informed that the missing packages were short landed, and ascertained that they were only verbally informed of the fact. The Committee then consulted the Import Sub Committee and subsequently replied that, in their opinion, the buyer was not entitled, in the circumstances cited, to reject the over-carried packages.

Insurance of Piece-Goods shipped from Manchester to Bombay.

An enquiry was received from a member as to the usual method whereby shippers at home insure shipments of piece-goods from Manchester to Bombay, *i.e.*, whether the policy was a "F.P.A." or a "W.A." one. The member also enquired

what form of policy a "C. I. F." contract provided in the case of shipments of piece-goods.

In reply, the Committee informed the member that they were of opinion that "W. A." policies were invariably used in both the above cases.

BROKERAGE IN FREIGHT TRANSACTIONS.

At the Annual General Meeting of the Chamber held on the 6th April 1921, the following resolution was adopted :—

> "The brokerage paid by shipping companies to recognised brokers for securing freight homeward shall be annas six per ton."

On the 26th June 1922, however, the Chamber was asked in a joint letter signed by all the steamship companies concerned to notify a reduction of the rate mentioned in the resolution from annas six to annas four per ton with effect from the date on which the proposal should be adopted by the members of the Chamber. The steamship companies added that in view of the low homeward rates of freight then ruling they considered that the existing brokerage at the rate of annas six per ton was considerably more than steamers could afford to pay and they therefore proposed to reduce the brokerage at once to the pre-war rate of annas four per ton. Subsequently, however, one of the signatories to the joint letter asked that their signature might be regarded as cancelled as they wished to retain entire freedom of action in the matter and on the 4th July 1922 the remaining signatories intimated their desire for the joint letter to be cancelled and no further action to be taken.

In December, 1923, a further joint letter was received from the steamship agents informing the Chamber that it had been

mutually agreed between the principal freight brokers and the signatories that the rate of brokerage on cargo booked homewards and to America should, from 1st January 1924, be reduced from six annas per ton to five annas per ton. It was consequently decided by the Committee to recommend to the members of the Chamber that the 1921 ruling be amended accordingly. This was done at the annual general meeting held on the 5th March 1924.

AWARDS OF ARBITRATORS AND UMPIRES APPOINTED BY THE CHAMBER.

During the year under review certain notes were compiled with a view to assist arbitrators and umpires to conform to the requirements of the law when drawing up their awards. For purposes of record these notes are re-produced in *Volume* II.

PUBLIC HOLIDAYS IN 1924.

The Government of Bombay, on the 13th March 1924, issued a notification declaring Tuesday, 3rd June 1924, to be a Public Holiday, under the Negotiable Instruments Act, on account of the birthday of His Majesty the King-Emperor. The Committee of the Chamber also declared that day to be a holiday under Charter Parties.

At the end of April 1924, the Government of Bombay drew the attention of the Committee to the fact that in 1922 and 1923, after receiving representations from an important section of the business community in Bombay, Government declared the 1st of July and the 2nd of July, respectively, public holidays under the Negotiable Instruments Act in order to

enable banks to make up their half-yearly accounts. It was understood, Government stated, that feeling was not unanimous on the question and that the number of banks who made up their accounts on those days was extremely small. Before deciding whether the 1st of July 1924 should be declared a public holiday Government enquired if the Committee wished to express any opinion on the subject.

The Committee stated, in reply, that they understood that the majority of the banks availed themselves of the facilities provided by the notification of the day in question as a public holiday on the two previous occasions and were anxious for the practice to be continued, at any rate in the case of the current year.

The Committee further stated that although they were generally averse to any extension of the list of public holidays, which they regarded as already too long, they recognised the force of the banks' contentions in regard to the work involved in the making-up of the half-yearly accounts and they did not desire to raise any objection to the banks' suggestion that the holiday should be continued, at any rate for one year, and added that the most suitable date for the purpose would be Monday, the 30th of June 1924.

Subsequently the Government of Bombay informed the Chamber that in view of the lack of unanimity regarding the desirability of this holiday they had decided not to declare a holiday for the closing of the half-yearly bank accounts in the current year and in the future.

The Committee later addressed the Government of Bombay in regard to the holiday on account of the King-Emperor's birthday and pointed out that it would be a considerable

convenience to the commercial community if the holiday could be notified at the same time as the list of public holidays was published annually.

Government, however, pointed out that as information regarding the date to be observed as the King-Emperor's birthday was not received from the Secretary of State till some time after the calendar year had commenced, it was not possible for the local Government to notify the precise date in the list of holidays which is published from the commencement of the year. The Government of Bombay added that the Government of India had also stated that as ample notice was given to the public as to the date of observation each year there appeared to be no good reason for moving further in the matter.

Shortly before the October session of the Bombay Legislative Council, the Committee received from Mr. Hooseinally M. Rahimtoola, M.L.C., a request for their support to the under-quoted resolution, of which he had given notice to move in the Council :—

"This Council recommends to Government (1) to fix two alternative dates for each of the following holidays, namely, Ashura, Barawafat and Bakri-Id, when all the gazetted holidays are published, and, on their dates having been ascertained, to declare, at least a week before their occurrence in each case, which of the alternative dates shall be the public holiday; and (2) to declare two days as public holidays for Ramzan-Id."

The Government of Bombay about the same time also asked for the views of the Chamber on the question.

The Committee carefully examined the resolution, which fell into two parts, namely, the question of fixing, in the

first instance, alternative days for the holidays in question, and, secondly, the declaration of two public holidays in respect of the festival of Ramzan-Id, and in replying to Mr. Rahimtoola stated that so far as the first question was concerned, they sympathised with the desire of the Moslem community to ensure that the gazetted holidays fell on the actual date of the festivals, and they understood that, so far as those members of the community employed in Government service were concerned, the object in view had been achieved by the notification of the actual date, whenever it did not coincide with that of the gazetted holiday, as a sectional holiday. The Committee had no idea of the proportion of the community which was unable to enjoy the above facility; but in so far as some were doubtless engaged in commercial pursuits, they would, the Committee felt, readily appreciate the grave disadvantages to the commercial community in general which would inevitably result from the adoption of the proposal, particularly in the case of banks and companies whose statutory meetings had to be fixed at least fourteen days beforehand. The Chamber moreover had consistently advocated the declaration of the dates of all holidays on the occasion of the usual Government notification in November of the preceding year and they were in correspondence with Government with a view to the adoption of such a procedure in the case of the King-Emperor's Birthday holiday, the lateness of the final notification in that regard having long been a source of considerable inconvenience to the banking and mercantile interests represented by the Chamber. In the light of the foregoing considerations the Committee regretted that they were unable to accord their support to the resolution, and they expressed the hope that Mr. Hooseinally M. Rahimtoola, in the circumstances, would be able to see his way to withdraw the motion.

In regard to the second question the Committee stated that they regretted that they were also unable to accept the suggestion that the difficulty in the case of Ramzan-Id could be satisfactorily overcome by the declaration of an additional holiday for that festival. In the opinion of the Committee, the present list of public holidays was already unduly long; and, so far from acquiescing in any suggestion involving an increase in their number, they preferred that the list should be again examined with a view to the deletion of the many holidays which had no connection with the interests for which the Negotiable Instruments Act was intended to provide. The Committee forwarded a copy of their letter to Mr. Rahimtoola to the Government of Bombay.

The list of holidays for 1925 was published by Government on the 14th October 1924, but later, in a resolution dated 9th December 1924, Government intimated that in partial modification of the previous notification the Governor-in-Council had decided that the dates notified for Bakri-Id (2nd July), Ashura (1st August) and Barawafat (1st October) were tentative. The actual date on which the public holiday would be enjoyed would be declared by notification in the *Gazette* by the Oriental Translator to Government not less than eight days previous to the holiday.

The Committee in again addressing the Government of Bombay stated that although they understood that Government's decision had been reached in consultation with the leading trade organizations and associations in Bombay and was presumably final they desired to place on record their considered opinion that the adoption of the system of provisional dates in connection with gazetted holidays, which did not, to their knowledge, obtain either in Bengal or Madras,

was detrimental to the interests of the commercial community in Bombay and should not be proceeded with. In particular the Committee again instanced the inconvenience likely to be occasioned to banks and companies whose statutory meetings had to be fixed at least fourteen days beforehand, while the preparatory work involved therein necessarily required that the actual date should be known at a very much earlier period.

The Committee further drew the attention of Government in this connection to their repeated declaration that the holidays notified under the Negotiable Instruments Act should be chosen principally with regard to banking and mercantile interests and the communities engaged therein, and submitted that the action under consideration on the other hand would cause the majority of the communities and interests in question avoidable inconvenience, if not actual loss, while comparatively very few of the community which was likely to benefit by the concession were connected with those interests.

PURCHASE OF STORES FOR THE PUBLIC SERVICES IN INDIA.

(*See Report* 1921, *Vol. I, p.* 71).

The Associated Chambers of Commerce of India and Ceylon in February 1924 informed the Chamber that Mr. W. S. J. Willson, the representative of the Association in the Legislative Assembly, had reported that Mr. M. A. Jinnah had given notice of the following resolution to be moved in the Legislative Assembly :—

" This Assembly recommends to the Governor-General in Council that in future tenders for any article required for any department

of the Central Government should be called for in India, and in rupees, and that the Stores Department at the India Office only should be maintained in such strength as would enable old contracts to be worked out."

To this resolution Mr. Willson had notified his intention of moving the following amendment:—

"That for all the words after the words 'Governor-General in Council' the following be substituted:

'That the present system of stores purchase for Government requirements is not in the best interests of India and should be done away with at the earliest possible moment;

that in its place should be substituted a system of Rupee tender for delivery in India with publications of results in every case;

that this new system should be administered under the supervision of the Government of India by a cadre of qualified officers and that arrangements should be made in India for the requisite test and inspection of the goods purchased.'"

It was observed that the amendment followed closely the resolution which was adopted on the motion of the Bengal Chamber of Commerce by the Associated Chambers at their meeting in Bombay in December 1923. The resolution as amended was carried in the Assembly on the 14th of February 1924 without a division.

Mention was made in the Chamber's Report for 1921 of a revised draft of the Stores Purchase Rules which were then under consideration and the revised "Rules for the supply of articles for the public service" which until such time as effect is given to the above recommendation, will henceforth regulate the purchase of stores by all departments and officers of the Central Governments, and, in practice, the majority of the local Governments, were issued in May of the year

under review. The main features of the new rules, which embody the suggestions made by the Chamber in 1921, consist in the assertion of a more definite preference for stores produced and manufactured wholly or partly in India, an important extension of the power to purchase imported stores and the introduction of a central purchasing agency in India, namely, the Indian Stores Department. This department was originally created as a temporary arrangement with effect from the 1st January 1922, when the Chief Controller of Stores assumed charge of his duties, and its constitution on a permanent basis has now been sanctioned by the Secretary of State in pursuance of a detailed scheme of organization formulated by the Chief Controller.

Subject to the provisions of the rules and to the necessary specifications the purchase of all stores, materials, plant and machinery is now permitted from any firm supplying stores of a suitable quality with the exception of—

(*a*) articles not manufactured in India, which are required in connection with important construction works let out on contract;

(*b*) other plant, machinery and component parts thereof which are not manufactured in India; and

(*c*) important iron and steel work.

Purchase of these articles is restricted to firms, including branches established in India of manufacturing firms, approved by the Chief Controller of Stores and included in lists prepared for that purpose. Copies of the lists in question were forwarded to the Chamber for information in July and are available for inspection by members interested who have been advised of the conditions under which applications for inclusion therein will be considered.

In the meantime the Associated Chambers have again considered the desirability of conceding additional powers to the new Indian Stores Department upon the lines previously indicated and at their annual general meeting, held on the 15th and 16th December 1924, the following resolution was adopted by a majority of the Chambers present :—

"That the present system under which stores are purchased for Government requirements in India by the Indian Stores Department and other purchasing authorities, and in the United Kingdom by the Director-General of Stores, is not in the best interests of this country; that for it there should be substituted a system of rupee tender in India for delivery in India, with publication of results in every case; and that this system should be administered exclusively by the Indian Stores Department, and other purchasing authorities in India, where arrangements should be made for the requisite test and inspection of the goods purchased, and payment therefor."

In this connection the following extracts from the speech of His Excellency the Viceroy in opening the proceedings of the above-mentioned meeting are of interest :—

* * * * *

"A perusal of your agenda tempts me to wander off into many interesting subjects but time will not permit of these digressions; and I shall content myself with a brief reference to one or two points on which I may be able to add to the information available upon some of the topics before discussion takes place."

* * * * *

"As regards Stores Purchase let me assure you that my Government have not dismissed from consideration the resolutions which the Associated Chambers and the Legislative Assembly passed on the subject but are carefully examining at the present moment the changes in the directions advocated by the resolutions which they would be justified in commending to the Secretary of State. You are aware that it is particularly necessary in this case to be sure of the ground before changes can be proposed. Since these resolutions were passed, the new Stores Purchase Rules have been promulgated. You

will have observed that these Rules to some extent liberalise the system of Stores Purchase, more particularly by enabling the purchase of plant and machinery from branches and technical agents in India of approved manufacturing firms elsewhere. In the matter of policy this is a step in the direction to which the resolution pointed."

INSURANCE OF GOVERNMENT PROPERTY.

During the early part of September 1924 several Insurance Companies' Associations drew the attention of the Committee to the resolution reprinted below of which notice of motion had been given for the September session of the Legislative Assembly :—

"This Assembly recommends to the Governor-General in Council :—

(1) that, whenever there are occasions for insurance, or renewal of insurance, of properties or stores, or machinery, belonging to, or held in trust by the Government of India, against fire, marine or any other kind of risk, such insurances be always placed with insurance companies incorporated in India;

(2) that, in order to give immediate effect to this, copies of this resolution be circularised to the heads of various departments concerned and to the Secretary of State for India in Council and the High Commissioner for India."

The Insurance Associations enquired whether the Committee thought the matter of sufficient importance to place before the Chamber's representatives attending the September session with a view to protect the interests of Insurance Companies, whether domiciled in India or not, as all were tax-payers and entitled to equal treatment.

After consideration, the Committee informed Mr. W. S. J. Willson, M.L.A., the Associated Chambers' representative on the Assembly, and the Hon'ble Sir Arthur Froom, the

Chamber's representative on the Council of State, that they understood that Government did not insure its own property and that the question did not therefore appear to arise, at any rate so far as the Central Government was concerned. The Committee at the same time stated that they believed, however, that marine insurance was effected on shipments of railway and other material purchased through the High Commissioner for India in London, and that they also understood that the question had recently been considered in connection with self-contained departments, like the Development Directorate of the Bombay Government, which owned valuable plant and equipment. The Committee accordingly asked for exact information in this matter: and they expressed the hope that should the resolution be moved, the Chamber's representatives would be able to see their way to oppose it on the lines indicated by the Insurance Associations; and they added that it was hardly necessary to point out that, apart from the inherent unfairness of the resolution, there were many obvious practical difficulties in the way of the adoption of such a policy.

The resolution did not find a place in the ballot but at the time of writing this report it is understood that it is likely to be brought forward again in the future.

TECHNICAL EDUCATION.

At the fifth annual general meeting of the Associated Chambers of Commerce of India and Ceylon on the 5th December 1923, the following resolution was unanimously adopted:—

"That in the opinion of this Association active promotion and expansion of forms of primary education and training should be made an integral part of the general policy of the Government of India

and of the local Governments and in addition polytechnics and night schools should be provided and assisted and a larger number of scholarships for training teachers abroad granted."

This resolution was communicated to the Government of India and the local Governments, and later the Government of the Punjab forwarded to the Associated Chambers a copy of a resolution issued by them on the 28th September 1923, detailing the steps taken by the Government to improve primary education in the province, to provide schools for adults, and generally to disseminate knowledge among the illiterate. In forwarding to this Chamber a copy of the resolution of the Government of the Punjab, the Associated Chambers enquired whether the Chamber had any remarks to offer upon the points dealt with in the resolution.

In reply, the Committee stated that they did not desire to offer any comments.

The question was again considered by the Committee of the Chamber in October 1924 when their attention was invited to the following resolution which appeared in the agenda of the ensuing session of the Bombay Legislative Council but ultimately failed to obtain a place in the ballot :—

"This Council recommends to the Governor-in-Council that the scheme embodied in the minority report of the Technical and Industrial Education Committee submitted in March 1922, which had had the unanimous approval of the Indian Members of the said Committee, be sanctioned, and that in view of the importance and urgency of technical education to the people of this presidency the said scheme be put into operation without delay, if necessary, by raising a provincial loan for the purpose."

The final report of the Committee on Technical and Industrial Education in the Bombay Presidency, 1921-22,

consisted of a majority report signed by 10 members of the Committee, including Messrs. J. A. Kay and J. C. K. Peterson, C. I. E., representing the Millowners' Association and the Chamber of Commerce, respectively, and a minority report signed by the Chairman, Sir M. Visvesvaraya, K.C.I.E., and the other five members. The circumstances in which the two reports came to be written are described in the introduction to the Minority Report, pages 55 and 56, and at greater length in the minutes of the proceedings of the Committee, appended to the report, particularly page 188 et seq.

The main points of difference between the two reports may be summed up under the following three heads :—

(1) types of schools or institutions ;

(2) number of pupils to be trained and estimates of cost ; and

(3) organisation and agencies for carrying out the scheme.

According to the minutes of a meeting held on 21st September 1921 the Minority recommendations, in the opinion of the Majority, contravened the following fundamental principles :—

(*a*) technical education cannot be developed in advance of industries ;

(*b*) skilled artisans cannot be trained in workshops attached to technical and industrial schools ; and

(*c*) as a further practical point, progress must be slow until existing institutions are placed on a satisfactory basis.

Taking the points mentioned in paragraph 2 in turn the Majority held the view that, as regards (1) and (2), the best means of giving practical training to young men is by establishing apprentice schools attached to large workshops and factories and they estimated the number to be so trained at 600. The Minority, on the other hand, "followed the example of advanced countries and recommended an extension and improvement of the existing system by the institution of full-time day industrial schools with workshops and laboratories attached and ridiculed the suggestion that in a population of 20 million provision should only be made for the training of 600 and provided in their scheme for 31,000 by means of a ten-year programme of progressive development and expenditure, at an annual direct outlay of Rs. 29 lakhs." The details of the estimate are as follows :—

3,950 pupils at an annual outlay of Rs. 16 lakhs in Middle Industrial Schools and in institutions of higher grade.

27,000 pupils at an annual outlay of Rs. 13 lakhs in Lower Industrial Schools and in Supplementary classes and courses, intended for the training of skilled and semi-skilled workmen.

As regards the agencies to be created for the administration of the scheme the Majority of the Committee suggested an extension of the existing agencies and methods. The Minority advocated the adoption of new methods and provided in their scheme for the formation of a Development Council and a Development Committee to ensure the necessary close co-operation between the various Government agencies and the public.

All members of the Committee were however agreed as to the necessity for special effort to raise the standards and extend all grades of technical and industrial education and that primary education should be extended also to that end.

The Bombay Government in their Resolution P-36, dated 6th December 1923, on the report of the Director of Public Instruction for the quinquennium 1917-22, stated that the Committee's report was still under the consideration of Government and that it had not been possible to put the scheme into operation partly for financial reasons and partly because of the very wide divergence of opinion between the Majority and Minority of the Committee regarding the policy to be adopted.

In reply to a question by Mr. M. R. Jayakar, M.L.C., in the Bombay Legislative Council on the 20th October 1924 as to what action they proposed to take on the final reports of the Committee, Government stated that in view of the scheme of compulsory primary education on which they had since embarked they did not consider that they were in a position to launch any scheme of technical and industrial education until experience had been gained of the progress of the larger scheme and the provincial finance improved.

COMMERCIAL EDUCATION IN BOMBAY.

At the suggestion of the Director of Public Instruction, Poona, and with the consent of the Bombay Government, a small informal Conference was held on the 26th September at the Sydenham College of Commerce and Economics, Bombay, to discuss with representatives of commercial bodies the

question of effecting improvements in secondary commercial education in the Bombay Presidency and, more specifically,—

(*a*) to consider what type of education is required for boys who propose to enter an office of a commercial firm, and

(*b*) to consider whether Government should institute an examination in commercial subjects specially adapted to the needs of this Presidency, and, if so, what subjects should be included.

The conference was attended by—

The Director of Public Instruction (Chairman).

The Principal, Sydenham College of Commerce and Economics, Bombay.

Mr. L. S. Hudson, M.L.C., President, Bombay Chamber of Commerce.

Mr. S. D. Saklatvala, Chairman, Bombay Millowners' Association.

Professor K. T. Shah, representing the Indian Merchants' Chamber, Bombay.

Mr. H. R. Hamley, Principal, Secondary Training College, Bombay.

The Principal, Davar's College of Commerce, Bombay.

VENTILATION AND HUMIDIFICATION IN COTTON MILLS.

During July the Committee received a letter from the Government of Bombay, inviting their views on the proposals contained in a report by Mr. T. Maloney entitled "Humidification in Indian Cotton Mills," in which are recorded the detailed results of a special enquiry undertaken by that officer in 1921 with a view—

(1) to obtain accurate observations regarding the methods of humidification and ventilation employed in cotton mills and their effect on working conditions; and

(2) to evolve recommendations designed to effect a marked amelioration in conditions without serious detriment to the industry.

In a covering letter from the Government of India to the local Governments on the above subject, it was suggested that the main questions arising out of the enquiry were as follows :—

(1) Should cooling-power, as measured by the kata-thermometer, be adopted as the most satisfactory basis for ultimate control of the humidification and ventilation in cotton mills ?

(2) If so, should the standard suggested by Mr. Maloney be approved ?

(3) What period must be allowed to elapse before a standard of this kind can be enforced ?

(4) Is it advisable to introduce immediately the alternative standards suggested in Rules 1 and 2 on page 87 of Mr. Maloney's report ?

(5) Should the use of steam be prohibited when the temperature of a department exceeds 85° F. ?

(6) Should mill managers be required to maintain humidity registers ?

(7) Should inspectors be empowered to insist on whitewashing, roof-spraying, or other measures to reduce excessive temperatures ?

(8) What measures should be taken to control the construction of new factories with a view to ensure healthy conditions of work ?

The subject-matter of the reference was of such a technical nature that the Committee confined their comments to the main issues and left the question to be discussed in its more technical aspects by those more competent to do so. Before replying briefly on these lines to the several questions set forth above, the Committee particularly emphasized the fact that while they recognized that work in the mills should be conducted under the most healthy conditions

possible, the cost of effecting material improvements in such conditions in existing circumstances was a very important factor to which no reference had been made in Mr. Maloney's report. The subject was, however, discussed in the Government of India's letter but the necessity for the adoption of the proposed standards within the prescribed period involving the installation in many mills of new and costly systems of humidification, and extensive structural alterations in the majority of cases, did not appear to have been so closely examined in relation to the actual cost involved as, the Committee felt, the present position of the industry demanded; nor, the Committee submitted, had such an aspect only to be considered by the employers concerned for the additional work which it was proposed to entrust to the factory inspection staff in this connection would presumably entail an increase in its personnel and would also probably necessitate the employment, in connection with the construction of new mills, of permanent architectural advisers with special experience of that particular class of work, of which the ordinary architect had necessarily little or no knowledge.

Although the foregoing considerations must have an important bearing upon the extent to which Mr. Maloney's proposals were capable of immediate application in practice, the Committee expressed their complete agreement with the general principle that no factory should be permitted to conduct its work in conditions which constituted a serious menace to the well-being of its workers, and they stated that their desire to confine the cost of the suggested ameliorative measures within reasonable limits was in no sense a condonation of such a practice, wherever it might be found to exist.

The Committee then answered categorically the questions enumerated above :—

(1) The Committee did not consider that sufficient experience had been gained of the working of the kata-thermometer in India to justify its adoption as the most satisfactory basis for the control of humidification and ventilation in cotton mills; and, having regard to the extent to which conditions vary in different parts of India the Committee said that they were not disposed to express any definite opinion as to the general utility of the instrument until experiments extending over a considerable period of time should have enabled a decision to be arrived at on that point.

(2) The final standard suitable for general adoption could only be determined as a result of the experiments contemplated in the answer to question (1) above, and the Committee moreover stated their opinion that it might be necessary to prescribe different standards for different localities.

(3) The Committee considered that mills would require at least a year in which to obtain records that would show them the particular problem which they had to solve and that at least another year would probably be required for experiments and the installation of the apparatus considered necessary for the solution of the problem, which would differ in the various localities, while even after the above processes had been completed

alterations and adjustments would probably be necessary before an accurate result could be obtained. The Committee accordingly said that at least two years, and probably three, should be allowed to elapse before a standard of any kind could be enforced; and that in the circumstances further consideration of the question of standards based on the kata-thermometer should be postponed for three years, on the understanding that individual millowners should experiment with the instrument during that period and discuss the whole matter with Government thereafter.

(4) Apart from the question whether it was reasonable or desirable to enforce the alternative standards in question when a change to other standards on another basis was contemplated in the near future, the Committee stated that it was not advisable to introduce such standards immediately, at any rate in the case of up-country mills.

(5) & (6) The Committee were of opinion that it was quite reasonable to prohibit the use of steam when the temperature of a department exceeded 85° F., and that it was desirable, and not unreasonable, to require mill managers to maintain humidity registers.

(7) The Committee thought that this proposal might lead to serious abuse unless the inspector's powers were very carefully prescribed and a revision of his orders obtainable on showing cause. Factory inspectors were not generally experts

in humidification and the Committee did not consider it reasonable to render mills liable to be involved in heavy expenditure solely at the whim of such authorities.

(8) The Committee were not in a position to express any opinion on this point, which was essentially one for determination by experts in mill management, architecture and humidification, and they invited attention to their foregoing views in regard to the cost of Mr. Maloney's proposals.

THE INDIAN ECONOMIC ASSOCIATION.

Seventh Annual Conference.

The seventh Annual Conference of the Indian Economic Association was held at Bombay on the 22nd—25th January 1924, and the Chamber was invited to contribute to the funds that were being collected for the purpose of making suitable arrangements for the Conference. The Committee contributed the sum of Rs. 100.

The Conference was opened by His Excellency the Governor of Bombay on the 22nd January 1924, the presidential address being delivered by Sir M. Visveswaraya, K.C.I.E., M.Inst.C.E.

UNIVERSITY REFORM COMMITTEE.

During the year the Government of Bombay appointed a Committee to consider the question of the reform of the Bombay University and this Committee forwarded to the

Chamber, in common with many other associations and individuals, a questionnaire containing fifty-four questions almost all of which related to the internal organisation of the University. The Committee also received from the University some copies of a pamphlet on the same subject. In acknowledging the receipt of the pamphlets the Committee replied that while they would view with sympathy a revision of the constitution of the University of Bombay in accordance with modern educational requirements and practice, they did not feel themselves competent to formulate or discuss definite proposals in that regard.

INTERNATIONAL SANITARY CONVENTION.

(*See Reports* 1922, *Vol. I, page* 84; 1923, *Vol. I, page* 170.)

During the year, the views of the Committee were requested by the Government of Bombay on a Report presented to the Health Committee of the League of Nations by Dr. Norman F. White regarding the prevalence of epidemic disease, and port health organization and procedure generally, in the Far East. The report contained proposals with a view to the adoption of some more uniform and up-to-date procedure in respect of measures designed to prevent the spread of infection in the ports of the Far East than was provided in the International Sanitary Convention of 1912 or in the revised draft of Part I of the Convention which was under consideration in 1923. The basis of the proposals was the incorporation in the International Convention of a separate Far Eastern sanitary convention applicable only to countries in the East which might wish to adhere thereto.

Expressed very briefly the Committee's general opinion on this matter was that while being eager to co-operate in any

reasonable and practicable efforts to improve the health organization of the port, Dr. Norman White's proposals were unreasonably stringent and impracticable and departed to an unnecessary extent from the existing regulations which, while securing a very considerable degree of protection to the health of the port and the ships calling thereat, had at the same time been so framed as to cause the least possible interference with the shipping and commercial interests upon whose co-operation and goodwill the success of such regulations so largely depended. The Committee considered this question in detail and submitted a lengthy reply to the Government of Bombay which is reproduced in the appendices, together with excerpts from Dr. Norman White's Report. The Committee also took this opportunity to refer to the Government of India's failure to arrive at a decision in regard to the establishment at the major ports of India of quarantine stations, the need for which was, the Committee added, of even greater importance and urgency than the other matters dealt with in the Report under reference. *(See Volume* **II**).

CONFERENCE ON COINAGE AND WEIGHTS AND MEASURES REFORM.

(*See Reports*, 1906, *pp.* 116, 487 ; 1908, *p.* 110 ; 1910, *p.* 99 ; 1912, *pp.* 118, 646 ; 1913, *pp.* 45, 300 ; 1914, *pp.* 59, 398 ; 1915, *pp.* 68, 422; 1920, *Vol. I*, *p.* 20; 1922, *Vol. I*, *p.* 306).

The Decimal Association, London, in March 1924, informed the Chamber that advantage was being taken of the opportunity afforded by the presence in London of Overseas visitors to the British Empire Exhibition to hold a Conference on Coinage and Weights and Measures reform. It was felt that an interchange of ideas with delegates from the Dominions

and the United States would be very beneficial, and might lead to concerted action being taken by sympathisers in all countries. The Conference would probably be held on the 9th or 10th July 1924 and the Committee were requested to nominate someone to represent the Chamber.

The Committee accordingly asked Sir Frank Nelson, M.P., to represent the Chamber, and at the same time informed him that they did not desire to give their representative any kind of mandate except that they were generally of opinion that India was not yet ripe for the institution of a decimal system and that the necessity for uniformity of weights and measures in India was of even greater moment. The Committee added that the last occasion on which a reference was made to the Chamber on the subject was in 1920, when, in reply to the British Chamber of Commerce of Spain, the Committee stated that the question had been before the Chamber on several previous occasions, and while it had been conceded that the decimal system had a great deal to recommend it, compared with the laborious nature of the British methods of notation, it was recognised that there might be a considerable disorganisation of trade were any change introduced at the existing stage in the country's development. In the latter connection the Committee also pointed out that the traders in the vast bazaars throughout India were not, as a rule, men of very high educational ability, and the Committee feared that the introduction of any new system would create considerable resentment and distrust.

The Conference took place on the 9th of July and Sir Frank Nelson represented the Chamber. A report of the Conference and a short pamphlet outlining the new policy of the Association were forwarded to the Chamber and the pamphlet is reproduced in *Volume* **II.**

PROPOSED STANDARDIZATION OF WEIGHTS AND MEASURES.

(*See Reports*, 1906, *pp.* 116, 487; 1908, *p.* 110; 1910, *p.* 99; 1912, *pp.* 118, 646; 1913, *pp.* 45, 300; 1914, *pp.* 50, 398; 1915, *pp.* 68, 422; 1920, *Vol. I*, *p.* 201; 1922, *Vol. I*, *p.* 306.)

As was noted in the Chamber's Report for 1922 the Government of India, in commenting on the Report of the Committee appointed in 1913 to enquire into the question of the feasibility of introducing uniform weights and measures throughout India, stated that they proposed that local Governments should take such action as they might think advisable to standardize dry and liquid measures of capacity within their provinces. Similarly it was not proposed to adopt all India standards of length and area though on general grounds the Government of India considered the English measures of length and area the most prevalent and therefore the most suitable. Local Governments were therefore left a free hand to deal with this matter if and when they chose. As regards weight the Government of India confirmed the decision of the majority of the Committee who were in favour of the adoption of the Railway standard of one maund = 40 seers and 1 seer = 80 tolas or 16 chataks but beyond indicating a preference for the Railway system of weights and maintaining standard weights at the chief Presidency towns they decided against the introduction of compulsory legislation and recommended local Governments to take such executive action as they could to educate public opinion in favour of the standard maund and seer, by publicity work, by adoption in school curricula, and by other suitable measures.

The Government of Bombay, in referring to the Government of India Resolution mentioned above, declared, *inter*

alia, that they proposed eventually to legalize the following "standards":—

STANDARD WEIGHTS.

The Bombay tola of 180 grains.
The Bombay seer of 80 Bombay tolas.
The Bombay maund of 40 Bombay seers.
The Bombay map of 3 Bombay maunds.
and the sub-multiples ½, ¼, and ⅛ and multiples 2, 4 and 8 of the above weights.

STANDARD DRY MEASURES.

The Bombay seer, being a measure such that the water it contains when full weighs exactly 80 Bombay tolas.
The sub-multiples ½, ¼, and ⅛ of the Bombay seer.
The Bombay chatak which is 1-16th of the Bombay seer.
The Bombay champa of 2 Bombay seers.
The Bombay payali of 4 Bombay seers.
The Bombay maund of 16 Bombay payalis.
The Bombay map of 2 Bombay maunds.

STANDARD LIQUID MEASURES.

The Bombay seer, being a measure such that the water it contains when full weighs exactly 80 tolas.
The sub-multiples ½, ¼ and ⅛ of the Bombay seer.
The multiples of 2, 4 and 8 Bombay seers.

STANDARD MEASURES OF LENGTH.

The unit to be the British yard. For higher measures the chain of 66 feet sub-divided into 100 links and the furlong and mile of 220 and 1,760 yards, respectively.

STANDARD MEASURES OF AREA.

The squares of the standard measure of length for small areas and the British acre for land measurement.

The Government of Bombay subsequently, on the 2nd May 1923, constituted the following Committee to consider and report on the question of the standardization of weights and

measures in the Presidency :—(1) the Director of Industries, Bombay, (Chairman); (2) the Secretary to Government, Public Works Department; (3) the Mint Master, Bombay Mint; (4) the Municipal Commissioner for the City of Bombay; and (5) the Professor of Physics at the Royal Institute of Science, Bombay.

The Committee were requested to report on the following points :—

(1) To define and determine, on the basis of the orders in Government Resolution No. 1612, dated 31st January 1922, General Department, the primary standards of weights and measures and the standard measures of length and area, their composition and dimensions and the conditions under which they represent the true unit;

(2) to recommend the administrative arrangements necessary for encouraging uniformity throughout the Presidency, including arrangements for the safe custody and location of the primary and secondary standards, and the periodic test and verification of the secondary standards;

(3) to recommend facilities for providing the public with tested and stamped weights and measures and for testing the weights and measures used in trade with recognised working standards;

(4) to recommend the limits of variation from the true standards which should be legally recognised;

(5) to draft model rules and by-laws suitable for adoption by municipalities; and

(6) generally to advise on any other technical questions which might arise or on administrative arrangements calculated to encourage the general adoption of the standards.

The Government of Bombay, in July 1924, forwarded to the Chamber a copy of the report of the Committee and requested to be favoured with any remarks or suggestions

which the Chamber might desire to offer in connection with the recommendations of the Committee, who, in connection with the first term of reference, recommended the adoption of the following primary standards:—

Length.—The certified yard kept in the custody of the Master of the Mint, Bombay;

Weight.—The iridio-platinum cylinder in the custody of the Assay Master, Bombay, the value of which is certified by the Standards Department of the British Board of Trade as 1799·84585 grains in vacuo.

The Committee also recommended the adoption of the following table of authorised weights and measures:—

WEIGHTS.

The Bombay tola of 180 grains.
The Bombay seer of 80 tolas.
The Bombay Maund of 40 seers.
The Bombay Map of 3 Maunds.

The sub-multiples ½, ¼, and ⅛th, and the multiples 2, 4 and 8 of the tola, seer and maund.

DRY MEASURES.

The Bombay Seer.
The submultiples ½, ¼ and ⅛th seer.
The Bombay chatak = 1-16th seer.
The Bombay Champa of 2 seers.
The Bombay payali of 4 seers.
The Bombay Maund of 16 payalis.

LIQUID MEASURES.

The Bombay seer.
The submultiples ½, ¼ and ⅛th seer.
The multiples 2, 4 and 8 seers.
The Imperial Gallon.
The Pint = ⅛th Gallon.

LENGTH.

The yard.
The inch = 1-36th yard, and the Foot = $\frac{1}{3}$rd yard.
The Furlong of 220 yards.
The mile of 1,760 yards.

AREA.

The Square Yard, Square Foot and Square Inch.

The Guntha of 121 Square Yards and the acre of 4,840 square yards for land measurement.

In regard to the second term of reference the Committee recommended the adoption of the following list of secondary standards and also made certain suggestions as to their safe custody and location :—

WEIGHTS.

$\frac{1}{8}$th, $\frac{1}{4}$, $\frac{1}{2}$ tola, 1 tola, 2 tolas, 4 tolas.
$\frac{1}{8}$th seer, equivalent to 10 tolas.
$\frac{1}{4}$ seer equivalent to 20 tolas.
$\frac{1}{2}$ seer equivalent to 40 tolas.
1 seer equivalent to 80 tolas.
2 seers, 4 seers and 8 seers.
$\frac{1}{4}$ maund equivalent to 10 seers.
$\frac{1}{2}$ maund equivalent to 20 seers.
1 maund equivalent to 40 seers.

LENGTH.

1 yard.

DRY MEASURES.

1-16th, $\frac{1}{4}$, $\frac{1}{2}$ seer, 1 seer, 4 seers.

LIQUID MEASURES.

$\frac{1}{8}$th, $\frac{1}{4}$, $\frac{1}{2}$ seer, 1 seer.
1 gallon, 1 pint.

With regard to the third term of reference the Committee recommended that facilities for testing commercial weights

and measures against secondary standards should be provided by every authority in charge of secondary standards and that the authority should make arrangements for the official stamping of weights and measures when tested and found correct.

With regard to the fourth term of reference the Committee recommended that prosecutions should not be undertaken in the case of weights and measures found incorrect within the following limits :—

WEIGHTS.

	per cent.
Up to one seer	1
Over one seer and up to ten seers	$\frac{3}{4}$
Over ten seers	$\frac{1}{2}$

LENGTHS.

Measures of Capacity.

Up to one seer	3
Over one seer	2

In regard to the fifth term of reference the Committee suggested that the District Municipal Act be amended so as to empower a municipality to prescribe within its area the use of only the Bombay authorised weights and measures, to impose penalties for the use of unauthorised weights and measures and to fix and collect fees for stamping. The Committee also suggested draft by-laws for adoption by the Municipalities.

With regard to the sixth term of reference the Committee recommended that Government should undertake legislation which would enable local authorities to prescribe the use of the authorised weights and measures, would prescribe penalties for certain offences in areas in which the use of the

authorised system was legally in force, and would empower Government to make regulations of a technical character, and local authorities to make rules of an administrative character to carry out the objects of the Act.

The Committee finally recommended that the subject of weights and measures should be made the administrative charge of a department of Government.

The Committee of the Chamber, after careful consideration of the recommendations made by the Weights and Measures Committee, were of opinion that it was most desirable that, in view of the far-reaching character of the proposals, they should be examined and discussed from every aspect by representatives of the various trade interests concerned with a view to a joint or unanimous representation being made to the Bombay Government on the subject. A meeting was consequently convened on the 3rd September 1924 of representatives of the following bodies, namely:—the Chamber, the East India Cotton Association, the Indian Merchants' Chamber and the Grain Merchants' Association. The Indian Central Cotton Committee were also represented at the meeting. A letter was later addressed to the Government of Bombay stating the views of the above bodies (with the exception of the Grain Merchants' Association) on the recommendations of the Weights and Measures Committee in so far as the interests which they represented were affected by the proposals. The Grain Merchants' Association did not agree with the views expressed in the letter as they were not in favour of standardization of weights and measures at the present time.

In the letter it was pointed out that in the first place the recommendations made in it, if accepted by Government,

would inevitably involve the modification of the general statement of policy contained in Government Resolution, No. 1612, dated 31st January 1922. It was realized that they might more appropriately have been made at that time, but as this was the first occasion on which the interests concerned had been afforded an opportunity of expressing their views on the subject since they gave evidence before the Committee which reported in 1914, the copy of the Resolution attached to Government's letter No. 1612-G, dated 8th March 1922, having been forwarded merely for information and guidance, they expressed a hope that Government would not allow the above fact to influence them in determining what action was called for in the light of the considerations set forth below.

In the resolution above cited the Bombay Government announced their intention, in consonance with the policy of the Government of India of indicating a preference for the ultimate adoption in India, excluding Burma, of a uniform system of weights based on the railway system, of eventually legalising in the Bombay Presidency the following standard weights :—

The Bombay Tola of 180 grains.
The Bombay Seer of 80 Bombay tolas.
The Bombay Maund of 40 Bombay seers.
The Bombay Map of 3 Bombay maunds, and
the sub-multiples $\frac{1}{2}$, $\frac{1}{4}$ and $\frac{1}{8}$ and multiples 2, 4 and 8 of the above weights.

The terms of reference to the 1923 Weights and Measures Committee were generally to suggest the administrative and other measures necessary to give effect to the above decision and although that Committee had in certain cases amplified the list of standard, or, as they preferred to call them

"authorised," weights and measures, they had made no alteration in the list of weights set forth above.

It was at this stage explained that for the purposes of the present reference it was intended to confine the recommendations of the bodies cited above to the question of weights, as being the articles with which they were more immediately concerned, and a hope was expressed that Government would in any case defer action in the direction of linking up the new standard seer which they recommended with the dry and liquid measures until, after re-examination of the position, when they might decide whether they still considered such a course to be desirable. For the sake of clearness, the letter proceeded to state, it was proposed to use the term "standard" in the sense in which it appeared in the Government Resolution although for obvious reasons it was preferable to substitute the term "authorised" as defined in paragraph 4 of the Committee's report.

After due consideration of the previous history of the question it was the unanimous opinion of the meeting to which reference is made above that while it would not be practicable to try to standardize a maund of 40 seers, a standard seer of 7,000 grains or the equivalent of the English pound avoirdupois, could conveniently be adopted, the use of the maund being allowed to continue subject to the proviso that all maunds should be multiples of the standard seer. It was pointed out during the discussion that the English pound avoirdupois was already the most important weight used in the cotton and other important trades, and in the mill industry in this Presidency, and that the interests of all these trades required that the new standard weight adopted should be identical with the pound avoirdupois, because the latter

was generally understood both in Bombay and in the up-country markets where the various candies and maunds always bore some definite relation to it. The representatives present at the meeting, with the exception of those from the Grain Merchants' Association, were therefore agreed that the standard unit of weight to be adopted for this Presidency should be identical with the pound avoirdupois, and that it should be enacted that all larger weights should be multiples of the new standard seer, whatever their size and whatever the name that might be given to them in each district.

The meeting did not anticipate that any difficulty would be experienced in regard to these larger weights, so long as they were multiples of the standard seer, and emphasized the fact that such larger weights need not necessarily be the same, or be called by the same name, in all districts. The meeting did not see any necessity for making the standard seer an even multiple of the tola as it was of the opinion that there would be a sufficient link between the two—the tola and the seer—through the grain, the tola being 180 grains and the proposed new seer 7,000 grains. At the same time the representatives present considered that if a standard seer, identical with the pound avoirdupois, could be introduced and established, a long step would have been taken in the direction of the ultimate unification of weights and measures in this Presidency.

The question of the best means of giving effect to their recommendations, which were intended as a preliminary step towards the ultimate adoption, in course of time, of the same value for all weights of the same name, was also considered by the meeting and it was generally agreed that compulsory legislation would ultimately be required but that

the provisions of the Act should only be applied to a particular district in consultation with the representative trading and other local bodies. So far as the City of Bombay was concerned it was understood that under sections 418—420 of the City of Bombay Municipal Act, 1888, as amended by Bombay Act IV of 1921, the Municipal Commissioner was authorised to provide, with the approval of the Corporation, such local standards of weights and measures as he deemed requisite for the verification of weights and measures in the City of Bombay and to enforce the use of such weights and measures. According to the Corporation's Resolution, No. 5552, dated 25th September 1922, it appeared, however, that although it was proposed to provide for this purpose the standards of weight cited above the Corporation had not so far signified its final approval of the standards in question, as required by section 480 (4) of the Act, and it was the earnest desire of the bodies represented at the meeting that the Corporation might be moved to defer its assent until such time as the recommendations set forth in the letter should have received the careful consideration of Government and a final decision arrived at on the main question. The Associations concerned also requested that thereafter the same principles should be applied to the enforcement of the prescribed standards in the City of Bombay as they had recommended for adoption in the case of the other parts of the Presidency.

A copy of the letter was forwarded for his information to the Municipal Commissioner who intimated at a later date that the Corporation had already approved of the suggestions of the Weights and Measures Committee and was awaiting the further orders of Government. The Commissioner added, however, that no further action was contemplated pending receipt of such orders.

EXHIBITIONS AND FAIRS.

Papers in connection with the following exhibitions and fairs were received during the year under review and were placed at the disposal of members interested:—

British Empire Exhibition, Wembly, April to October 1924.

Twenty-seventh Chemists' Exhibition, Central Hall, Westminster, Twenty-third to Twenty-seventh June 1924.

World Motor Transport Congress, Detroit, Twenty-first to Twenty-fourth May 1924.

International Exhibition for Commerce and Industry, Tilburg (Holland), Eighteenth July to Eighteenth August 1924.

Swedish Annual Trade Fair, Malmoe, Fourth to Tenth August 1924.

British Industries Fair, Shepherd's Bush, London, and Castle Bromwich Aerodrome, Birmingham, Sixteenth to Twenty-seventh February 1924 and Sixteenth to Twenty-seventh February 1925.

International Fair of Colonial and Foreign Products, Lausanne, Switzerland, Twenty-seventh June to Twelfth July 1925.

Seventh Vienna International Fair, Seventh to Fourteenth September 1924.

Twelfth Annual Convention of the National Foreign Trade Council, Seattle, Washington, Twenty-fourth to Twenty-sixth June 1925.

Official and International Commercial Fair, Brussels, Twenty-fifth March to Eighth April 1925.

LIST OF ACTS AFFECTING COMMERCE AND INDUSTRY PASSED BY THE INDIAN LEGISLATURE DURING THE YEAR 1924.

I. Indian Cotton Cess (Amendment) Act.

IV. Central Board of Revenue Act.

VII. Repealing and Amending Act.

VIII. Sea Customs (Amendment) Act.

IX. Indian Tariff (Amendment) Act.

X. Indian Coinage (Amendment) Act.

XI. Indian Income-tax (Amendment) Act.

XIII. Indian (Specified Instruments) Stamp Act.

XIV. Steel Industry (Protection) Act.

XVI. Indian Post Office (Amendment) Act.

XVII. Imperial Bank of India (Amendment) Act.

XIX. Land Customs Act.

(*See Volume* II).

COAL.

Imports of Coal into Bombay by Sea and Rail.

The following Return of the imports of Coal into Bombay by Sea and Rail in the years 1918 to 1924 is printed for the information of members:—

From	1918.	1919.	1920.	1921.	1922.	1923.	1924.
By Sea.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Europe (Private Owners).	1,230	1,630	283	214,389	233,156	84,513	58,489
Do. (Railways) ..	..	..	..	152,142	295,235	9,000	..
Australia (Private Owners)	..	1,604	5,863	13,291	12,764	25,963	12,359
Do. (Railways) ..	..	..	..	49,177	5,615	..	..
Japan (Private Owners) ..	613	700	3,297	18,320	48,154	1,483	2,197
Do. (Railways)	..	..	..	6,050	..	..	..
Africa (Private Owners).	35,698	38,489	14,590	146,228	185,020	294,776	211,639
Do. (Railways) ..	..	..	..	248,830	7,440	..	..
Other Ports (Private Owners)	90	..	302	..	..	..	1,267
Other Ports (Railways)..	..	..	..	..	..	..	..
Calcutta (Private Owners).	..	9,065	294,972	432,076	70,462	96,515	209,909
Do. (Railways) ..	..	..	..	53,687	..	..	..
Total—By Sea ..	37,631	46,388	319,307	1,334,190	857,846	512,250	495,860
Total—By Rail ..	1,365,404	1,353,724	963,262	413,204	207,421	210,610	186,346
Grand Total ..	1,403,035	1,400,112	1,282,569	1,747,394	1,065,267	722,860	682,206

WHEAT.

The total area reported for the season 1923-24 is 31,178,000 acres as against 30,844,000 acres, showing an increase of 1·08 per cent. The total yield of the crop which has already been harvested is estimated at 9,754,000 tons as compared with 9,982,000 tons last year or a decrease of 2·28 per cent.

The detailed figures are as follows :—

(1) *Area (in thousand acres).*

Provinces and States	1923-24	1922-23	Increase or Decrease.
	Acres.	Acres.	Acres.
Punjab (*a*)	11,013	10,899	+ 114
United Provinces (*a*)	7,283	7,085	+ 198
Central Provinces and Berar (*a*)	3,376	3,104	+ 272
Bombay (*b*)	1,865	2,451	— 586
Bihar and Orissa (*c*)...	1,226	1,266	— 40
North-West Frontier Province	1,070	1,138	— 68
Bengal	120	125	— 5
Delhi	44	40	+ 4
Ajmer-Merwara...	13	16	— 3
Central India	1,961	1,739	+ 222
Gwalior	1,482	1,221	+ 261
Rajputana	968	989	— 21
Hyderabad	698	700	— 2
Baroda	57	65	— 8
Mysore	2	6	— 4
Total ..	31,178	30,844	+ 334

(*a*) Including Indian States.
(*b*) Including Sind and Indian States.
(*c*) Excluding estimates for certain Orissa and Chota Nagpur Feudatory States which report an area of 2,500 acres with a yield of 600 tons, for 1923-24 as against 2,700 acres and 700 tons for 1922-23.

(2) *Yield (in thousand tons).*

Provinces and States.	1923-24.	1922-23.	Increase or Decrease.	Yield per acre.	
				1923-24.	1922-23.
	Tons.	Tons.	Tons.	lbs.	lbs.
Punjab (*a*)...	4,019	3,808	+ 211	817	783
United Provinces (*a*) ...	2,655	2,587	+ 68	817	818
Central Provinces and Berar (*a*).	839	1,059	— 220	557	764
Bombay (*b*)	325	573	— 248	390	524
Bihar and Orissa (c) ...	466	518	— 52	851	917
North-West Frontier Province.	278	292	— 14	582	575
Bengal	23	29	— 6	429	520
Delhi	27	25	+ 2	1,375	1,400
Ajmer-Merwara	3	4	— 1	517	560
Central India	374	456	— 82	427	587
Gwalior	418	324	+ 94	632	594
Rajputana	249	225	+ 24	576	510
Hyderabad	56	62	— 6	180	198
Baroda	22	19	+ 3	865	655
Mysore	(*d*) ..	1	...	236	373
Total ...	9,754	9,982	— 228	701	725

(*a*) Including Indian States.
(*b*) Including Sind and Indian States.
(*c*) Excluding estimates for certain Orissa and Chotta Nagpur Feudatory States, which report an area of 2,500 acres with a yield of 600 tons, for 1923-24 as against 2,700 acres and 700 tons for 1922-23.
(*d*) 300 tons.

The following figures show the Total Acreage and Outturn of Wheat in each Official Year from 1884-85 to 1923-24:—

Years.	Acres.	Outturn in Tons.
1884-85	27,820,000	8,013,000
1885-86	27,393,000	7,739,000
1886-87	26,735,000	6,391,000
1887-88	26,855,000	7,149,000
1888-89	25,912,000	6,362,000
1889-90	24,773,000	6,123,000
1890--91	26,576,000	6,876,000
1891-92	27,032,772	6,093,741
1892-93	27,759,158	7,649,105
1893 94	28,716,735	7,268,982
1894-95	28,421,851	6,998,930
1895-96	24,071,320	5,380,342
1896-97	20,579,727	5,363,289
1897-98	24,537,775	7,208,384
1898-99	25,370,078	6,837,674
1899-1900	18,687,782	5,357,142
1900-01	23,867,550	7,093,529
1901-02	23,446,161	6,090,524
1902-03	23,433,177	7,971,446
1903-04	28,413,743	9,641,145
1904-05	28,470,200	7,582,040
1905-06	26,295,800	8,578,540
1906-07	28,536,000	8,158,900
1907-08	22,806,200	6,104,200
1908-09	26,068,100	7,597,500
1909-10	28,017,500	9,590,600
1910-11	30,489,800	10,040,500
1911-12	31,141,000	9,924,500
1912-13	29,524,000	9,715,000
1913-14	28,475,000	8,358,000
1914-15	32,475,000	10,091,000
1915-16	30,320,000	8,652,000
1916-17	32,940,000	10,234,000
1917-18	35,487,000	9,922,000
1918-19	23,798,000	7,508,000
1919-20	29,949,000	10,122,000
1920-21	25,783,000	6,706,000
1921-22	28,207,000	9,830,000
1922-23	30,844,000	9,982,000
1923-24*	31,178,000	9,754,000

* The figures for 1923-24 are subject to revision.

The fluctuations in the Total Exports of Wheat from India to Foreign Countries during the last 43 years are shown below :—

(1881-82 to 1923-24).

Years.	Tons.	Rs.	Years.	Tons.	Rs.
1881-82 ...	995,050	8,62,00,618	1905-06 ...	939,523	8,53,43,996
1882-83 ...	709,688	6,08,88,136	1906-07 ...	801,445	7,25,44,650
1883-84 ...	1,050,070	8,89,58,112	1907-08 ...	880,459	8,58,50,350
1884-85 ...	792,494	6,31,60,182	1908-09 ...	109,757	1,34,00,777
1885-86 ...	1,053,446	8,00,53,311	1909-10 ...	1,050,574	12,70,90,884
1886-87 ...	1,113,181	8,62,59,856	1910-11 ...	1,266,150	12,95,82,291
1887-88 ...	676,908	5,56,23,733	1911-12 ...	1,361,166	13,34,84,580
1888-89 ...	880,570	7,52,32,794	1912-13 ...	1,660,163	17,69,37,226
1889-90 ...	690,110	5,79,26,147	1913-14 ...	1,202,205	13,13,33,561
1890-91 ...	716,024	6,04,24,260	1914-15 ...	706,383	8,32,04,161
1891-92 ...	1,515,335	14,38,20,022	1915-16 ...	652,879	8,44,06,594
1892-93 ...	748,672	7,44,03,835	1916 17 ...	748,913	9,15,34,812
1893-94 ...	607,842	5,19,39,850	1917-18 ...	1,454,374	19,00,27,665
1894-95 ...	344,506	2,56,62,468	1918-19 ...	476,103	6,75,30,929
1895-96 ...	500,208	3,91,43,765	1919-20 ...	8,642	20,36,604
1896-97 ...	95,531	83,64,498	1920-21 ...	237,665	4,10,03,185
1897-98 ...	119,630	1,34,11,515	1921-22 ...	80,809	1,46,82,887
1898-99 ...	976,024	9,71,96,877	1922-23 ...	220,194	3,44,02,127
1899-1900...	485,204	3,90,94,963	1923-24 ...	638,252	9,11,80,928
1900-01 ...	2,501	3,00,832			
1901-02 ...	366,090	3,25,59,204			
1902-03 ...	514,607	4,51,53,570			
1903-04 ...	1,295,565	11,08,89,546			
1904-05 ...	2,150,025	17,90,60,692			

ESTIMATE OF THE WHEAT CROP OF THE SEASON OF 1923-24.

Share of each Province and State of Area and Yield for 1922-23 and 1923-24.

Provinces and States.	Area.			Yield.			Increase or Decrease in last and current years (1922-23 and 1923-24).			
	Average of preceding 5 years.	Of last year's crop.	Of current year's crop.	Average of preceding 5 years.	Of last year's crop.	Of current year's crop.	Area.	Percentage.	Yield.	Percentage.
British Provinces.	Acres.	Acres.	Acres.	Tons.	Tons.	Tons.	Acres.		Tons.	
Punjab	8,593,000	9,620,000	9,672,000	2,983,000	3,237,000	3,535,000	+ 52,000	·54	+ 298,000	9·20
United Provinces...	6,606,000	6,984,000	7,182,000	2,645,000	2,574,000	2,639,000	+ 198,000	2·83	+ 65,000	2·52
Central Provinces and Berar ...	2,974,000	3,007,000	3,276,000	665,000	1,028,000	814,000	+ 269,000	8·94	— 214,000	20·81
Bombay	1,835,000	2,028,000	1,563,000	423,000	417,000	261,000	— 465,000	22·92	— 156,000	37·41
Bihar and Orissa*...	1,105,000	1,246,000	1,226,000	471,000	518,000	466,000	— 40,000	3·15	— 52,000	10·03
N.-W. Frontier Province ...	940,000	1,138,000	1,070,000	244,000	292,000	278,000	— 68,000	5·97	— 14,000	4·79
Bengal	119,000	125,000	120,000	28,000	29,000	25,000	— 5,000	4·00	— 6,000	20·68
Delhi	33,000	40,000	44,000	13,000	25,000	27,000	+ 4,000	10·00	+ 2,000	8·00
Ajmer-Merwara ...	16,000	16,000	13,000	5,000	4,000	3,000	— 3,000	18·75	— 1,000	25·00
Total British Provinces...	22,223,000	24,224,000	24,166,000	7,477,000	8,124,000	8,046,000	— 58,000	·23	— 78,000	96
Indian States.										
Punjab States ...	1,143,000	1,279,000	1,341,000	412,000	571,000	484,000	+ 62,000	4·84	— 87,000	15·23
United Provinces State (Rampur).	§ ...	101,000	101,000	§ ...	13,000	16,000	...	...	+ 3,000	23·07
C. P. States ...	110,000	97,000	100,000	20,000	31,000	25,000	+ 3,000	3·09	— 6,000	19·35
Bombay States ...	425,000	423,000	302,000	122,000	156,000	64,000	— 121,000	28·60	— 92,000	58·97
Central India States	1,808,000	1,739,000	1,961,000	315,000	456,000	374,000	+ 222,000	12·76	— 82,000	17·98
Gwalior State ...	1,076,000	1,221,000	1,482,000	283,000	324,000	418,000	+ 261,000	21·37	+ 94,000	29·01
Rajputana States...	929,000	989,000	968,000	187,000	225,000	249,000	— 21,000	2·12	+ 24,000	10·66
Hyderabad State ...	722,000	700,000	698,000	56,000	62,000	56,000	— 2,000	·28	— 6,000	9·67
Baroda State ...	75,000	65,000	57,000	§ ...	19,000	22,000	— 8,000	12·30	+ 3,000	15·78
Mysore State ...	5,000	6,000	2,000	1,000	1,000	(a) ...	— 4,000	66·66	.....	.....
Total Indian States	6,293,000	6,620,000	7,012,000	1,396,000	1,858,000	1,708,000	+ 392,000	5·92	— 150,000	8·06
GRAND TOTAL...	28,515,000	30,844,000	31,178,000	8,873,000	9,982,000	9,754,000	+ 334,000	1·08	— 228,000	2·28

* Excluding estimates for certain Orissa and Chota-Nagpur Feudatory States which report an area of 2,500 acres with a yield of 600 tons for 1923-24, as against 2,700 acres and 700 tons for 1922-23. § Not available. (a) 300 tons.

The course of retail prices of wheat, as given in the *Gazette of India*, has been recorded in the reports for the last 31 years, and is here brought up-to-date :—

SEERS (OF 80 TOLAS) TO THE RUPEE.

		Punjab.	United Provinces.	Central Provinces.	Bombay.
March	1894	23·88	16·19	18·06	15·12
,,	1895	21·62	15·19	14·56	14·56
,,	1896	14·25	12·25	13·88	13·37
,,	1897	8·25	8·88	9·00	7·75
,,	1898	14·37	12·94	11·19	9·56
,,	1899	17·50	17·19	15·00	12·94
,,	1900	14·82	12·31	9·44	7·62
,,	1901	11·23	10·5	8·87	8·18
,,	1902	15·56	14·31	12·75	9·19
,,	1903	15·01	14·75	13·84	10·85
,,	1904	16·85	15·67	14·76	13·24
,,	1905	15·30	12·95	14·32	12·34
,,	1906	14·04	11·40	12·30	8·88
,,	1907	16·57	12·73	14·72	9·90
,,	1908	8·56	7·81	8·25	7·75
,,	1909	8·88	9·48	10·18	7·93
,,	1910	11·33	10·26	11·18	8·48
,,	1911	14·50	13·40	13·96	10·04
,,	1912	11·49	11·50	11·96	8·47
,,	1913	10·99	11·01	11·21	8·78
,,	1914	10·85	9·69	10·09	8·72
,,	1915	7·92	7·37	8·59	7·60
,,	1916	10·80	9·82	10·43	8·39
,,	1917	9·35	9·26	9·85	8·65
,,	1918	8·15	8·40	8·69	6·06
,,	1919	6·99	6·25	5·35	4·00
,,	1920	7·28	6·33	5·80	4·94
,,	1921	6·36	6·72	6·35	4·91
,,	1922	4·72	5·23	5·65	4·68
,,	1923	9·58	7·92	8·30	5·80
,,	1924	10·11	8·53	9·27	5·89
April	1924	10·39	9·85	9·28	5·86

The yield per acre is shown in the following statement :—

Provinces.	Average of previous 5 years.	† Year 1923-24.	* Year 1922-23.
Bombay Proper	·230	·166	·205
Provinces supplying Bombay ...	·208	·219	·264
All-India	·311	·312	·323

* Revised figures. † Figures subject to revision.

COTTON.

The monsoon made a rather late appearance and was altogether of a somewhat erratic nature. In spite of the unfavourable conditions, sowings exceeded those of the preceding year by about 6 per cent., but the increase was almost wholly confined to districts served by irrigation, notably the Punjab. The outturn, however, did not keep pace with the increase in the acreage as the rains failed almost completely towards the end of the season. The Broach and Dhollerah crops were those chiefly affected by drought. While official estimates of the final yield for the whole of India were approximately equal to the yield of 1922-23, arrivals into Bombay, which furnish a fairly reliable indication of the size of the crop, fell back by nearly 10 per cent.

The following figures show the movement of cotton bales through Bombay during the season:—

	Bales.
Stocks on 1st September 1923 (including Mill stocks)	692,000
Arrivals for year ending 31st August 1924 ..	3,336,000
	4,028,000

EXPORTS 1ST SEPTEMBER 1923 TO 31ST AUGUST 1924.

	Bales.
To Europe	1,104,000
„ China	245,000
„ Japan	1,313,000
„ Coast ports*	53,000
	2,715,000

* Includes 23,000 bales for United States of America.

	Bales.
Up-country by Rail	22,000
Bombay Mill consumption	821,000
Carry Over 31st August 1924	470,000
	4,028,000

Whereas the Chamber of Commerce by way of deduction estimate the stocks on the 31st August 1924 as 470,000 bales, the official figures returned by the East India Cotton Association, Ltd., and the Bombay Millowners' Association show 287,000 and 225,000 bales, respectively, or a total of 512,000 bales. Similar discrepancies have been observed in the past but endeavours to locate the source of the discrepancies have not met with any success.

The first quarter of the season 1923-24 witnessed one of the worst crises in the annals of the Bombay cotton trade. Acting on the belief that the disastrous earthquake of September 1923 in Japan would result in a very much reduced demand from that country and that Indian cotton might have to go begging in consequence, the bazar engaged itself heavily on the short side and readily met the demand which sprang up from Europe where spinners realised early that there would not be enough American cotton to meet all requirements. The unprecedented rise in values which followed the successive reductions of American crop estimates, found the bazar heavily oversold and in difficulties to meet the huge differences due on open contracts. Over 3 crores of rupees had been paid through the Clearing House for differences on short sales between the 1st September and 15th November and when on the 30th November the bazar was called upon to make further payments of some 188 lakhs

a general cry of non-possumus arose. In the end the difficulties were overcome with a comparatively small number of defaulters, but for months afterwards a feeling of uneasiness prevailed based on the knowledge that the bazar could ill-afford to face any further calls on its financial resources. The only other noteworthy event of the season was the strike in the local cotton mills extending over a period of two months. Although the strike resulted in a materially reduced offtake on the part of the mills it had in the long run very little effect on cotton prices as export demand was fully equal to the supply.

The price fluctuations for the season under review cover a range of nearly Rs. 250 per candy. On the 1st September 1923, Broach April/May 1924 was quoted at Rs. 452 and except for a shortlived reaction early in October an uninterrupted rise carried the rate to Rs. 700 by the end of November. Thereafter the market had a good many ups and downs in symapthy with America and by the end of March Broach stood at Rs. 545. On 25th May 1924, this contract went out at Rs. 595 and its place was taken by April/May 1925 Broach at Rs. 534. Prices kept sagging away and the season closed with Broach at Rs. 491.

The following table gives details of arrivals into Bombay during the season with the total of the five previous years. (Seasons ending 31st August in each case) :—

Varieties.	1918-19.	1919-20.	1920-21.	1921-22.	1922-23	1923-24.
	Bales.	Bales.	Bales.	Bales.	Bales.	Bales.
Khandeish	196,138	363,057	252,352	355,071	361,633	340,771
Central India	176,068	219,617	262,329	226,427	313,158	302,050
Barsi Nugger	104,564	200,299	61,421	224,223	217,580	206,073
Hyderabad-Gaorani	95,985	133,512	72,100	149,762	128,812	104,206
Berar	449,838	632,578	415,881	763,045	666,233	647,314
Central Provinces	217,606	268,287	270,833	267,147	272,566	265,766
Dholleras	67,987	271,785	198,353	317,414	440,075	184,907
N.-W. Provinces	86,449	182,894	166,729	170,053	84,929	122,536
Rajputana	56,558	53,379	95,012	153,576	135,270	90,203
Sind-Punjab	479,636	388,316	281,170	220,121	276,592	310,881
Broach	201,794	275,393	240,822	222,630	414,378	307,772
Compta-Dharwars	159,725	186,918	252,996	147,400	132,693	187,493
Westerns-Northerns	152,221	160,318	112,046	63,574	85,340	93,019
Coconada	14,653	10,925	17,493	8,365	4,182	2,888
Tinnevelly and Cambodia	65,978	57,957	63,857	64,238	47,384	30,322
Persians	2,649	2,841	292	3,226	5,737	9,764
Americans	1,265	.....	81,105	23,058	1,632	3,,718
Egyptians	121	.....	2,699	2,050	1,421	7 932
Africans (East)	13,797	18,948	31,226	78,215	51,069	2877
Comilla, Burmah and other Sorts				2,884	603	
Total ...	2,543,033	3,427,024	2,878,716	3,462,479	3,641,287	3,293,494

Comparative Statement showing the actual clearances of Cotton from Bombay to different ports during the years 1924 and 1923.

To	1924. Six months ending 30th June.	1924. Six months ending 31st December.	1924. Total for 12 months.	1923. Six months ending 30th June.	1923. Six months ending 31st December.	1923. Total for 12 months.	Increase or Decrease.	Percentage.
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	
London	6	.....	6	88	5	93	— 87	93·54
Liverpool	84,381	10,866	95,247	81,158	69,493	150,651	— 55,404	36·77
Manchester	3,210	.....	3,210	17	1,137	1,154	+ 2,056	178·16
Marseilles	2,483	791	3,274	3,877	805	4,682	— 1,408	30·07
Havre	22,812	3,608	26,420	10,038	2,287	12,325	+ 14,095	114·36
Dunkirk	77,309	18,531	95,840	63,117	48,018	111,135	— 15,295	13·76
Antwerp	39,703	14,543	54,245	(D) 47,123	(G) 33,536	80,659	— 26,414	32·74
Ghent	58,432	15,715	74,147	50,295	53,961	104,256	- 30,109	28·87
Rotterdam	7,157	1,737	8,894	1,670	6,306	7,976	+ 918	11·50
Stavenger	.....	3	3	.....	.....	.....	+ 3	...
Gothenburg	660	45	705	334	495	829	— 124	14·95
Malmoe	770	.....	770	990	330	1,320	— 550	41·66
Oslo	.....	.....	.....	120	.....	120	— 120	...
Bergen	168	.....	168	112	.....	112	+ 56	50·00
Hamburg	61,286	4,654	65,940	65,169	46,394	111,563	— 45,623	40·89
Bremen	9,425	57	9,482	12,914	2,091	15,005	— 5,523	36·80
Passages	1,925	325	2,250	1,120	470	1,590	+ 660	41·50
Barcelona	84,036	8,447	92,483	33,253	19,944	53,197	+ 39,286	73·85
Trieste	(A) 119,188	(B) 18,032	137,220	(E) 61,480	(H) 68,640	130,120	+ 7,100	5·45
Venice	48,611	(C) 20,705	69,316	(F) 30,962	(I) 45,168	76,130	— 6,814	8·95
Genoa	83,387	17,807	101,194	50,488	44,715	95,203	+ 5,991	6·29
Naples	19,635	1,630	21,265	11,630	10,060	21,690	— 425	1·95
Leghorn	1,300	.....	1,300	.....	100	100	+ 1,200	...
Piraeus	200	50	250	250	.....	250	.....	...

Comparative Statement showing the actual clearance of Cotton from Bombay to different ports during the years 1924 *and* 1923—contd.

To	1924.			1923.			Increase or Decrease.		Percentage.
	Six months ending 30th June.	Six months ending 31st December.	Total for 12 months.	Six months ending 30th June.	Six months ending 31st December.	Total for 12 months			
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.		
Salonica	575	.....	575	550	.....	550	+	25	4·54
Smyrna	.....	.....	.....	300	.....	300	—	300	...
New York	19,000	500	19,500	7,117	3,613	10,730	+	8,770	81·73
Boston	200	.....	200	550	112	662	—	462	69·78
Buenos Ayres ...	50	210	260	.....	.....	.....	+	260	...
Melbourne	149	.....	149	96	4	100	+	49	49·00
Sydney	.....	250	250	.....	.....	.....	+	250	...
Colombo	2,393	1,930	4,323	2,083	2,014	4,097	+	226	5·51
Japanese ports ...	989,271	380,160	1,369,431	1,247,734	344,772	1,592,506	—	223,075	14·00
Chinese ports ...	218,840	22,447	236,287	353,378	30,398	383,776	—	147,489	38·43
Other Foreign ports	10	64	74	28	13	41	+	33	80·48
Calcutta and Coast ports	18,284	7,091	25,375	25,899	10,381	36,280	—	10,905	30·05
Total ...	1,969,855	550,198	2,520,053	2,163,940	845,262	3,009,202	Net decrease	489,149	16·25

N. B.—The totals for each port cannot be taken separately as showing the actual imports of the country to which the said port belongs—for, in some cases the named port is used as a transhipping port to other countries, as the underquoted notes will show :—

1924—(A) Including 12,149 bales for Austria. (B) 440 Austria. (C) 220 Austria.

[1923.—(D) Including 550 bales for Germany. (E) 28,321 Austria. (F) 220 Spain. (G) 112 Holland. (H) 22,096 Austria. (I) 1,176 Austria.

The following table gives the actual clearances of Cotton from Bombay to different countries during the years ending 31st December 1924 and 1923 :—

Country of final destination.	1924.	1923.
	F. P. Bales.	F. P. Bales.
United Kingdom	98,463	151,898
France	125,534	128,142
Belgium	128,392	184,253
Holland	8,894	8,088
Denmark	3	.....
Norway	168	232
Sweden	1,475	2,149
Germany	75,422	127,118
Spain	94,733	55,007
Austria	12,809	51,793
Italy	317,486	271,230
Greece	825	800
United States of America ...	19,700	11,392
Argentine Republic	260	.....
Smyrna	.....	300
Australia	399	100
Japan	1,369,431	1,592,506
China	236,287	383,776
Ceylon...	4,323	4,097
Other Countries	74	41
India (Calcutta and Coast Ports)	25,375	36,280
Total ...	2,520,053	3,009,202

RAINFALL AT BOMBAY, 1843 TO 1924.

The following statement showing the Rainfall registered at the Colaba Observatory, Bombay, for each month during the years 1843-1924, is published for the information of members :—

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1843 ..	..	..	..	..	0·15	7·61	20·62	17·70	8·39	0·77	..	..	55·24
1844 ..	0·06	0·33	..	..	..	18·58	29·28	5·91	8·05	0·40	..	0·10	62·71
1845 ..	..	..	..	..	..	17·88	18·07	9·54	8·63	..	..	..	54·12
1846 ..	..	..	..	..	..	26·41	13·19	6·65	6·65	1·03	..	..	73·93
1847 ..	0·09	0·02	..	0·31	1·40	37·56	16·46	5·68	5·68	0·28	5·53	..	76·01
1848 ..	..	..	..	0·59	5·07	39·98	13·90	7·37	2·32	5·84	0·19	..	75·86
1849 ..	0·34	..	..	..	..	23·41	50·99	12·66	26·13	0·75	0·61	..	114·89
1850 ..	..	..	..	..	..	14·80	20·15	5·39	4·77	4·89	0·25	..	50·25
1851 ..	..	..	..	..	0·52	24·50	47·02	20·03	3·89	0·04	0·07	..	96·07
1852 ..	..	..	0·01	..	0·30	21·76	22·17	11·16	12·67	0·19	..	1·01	69·27
1853 ..	..	0·05	0·02	..	..	33·70	13·05	5·95	9·83	..	..	..	62·66
1854 ..	..	..	..	..	..	16·34	38·95	3·90	13·61	7·49	1·85	..	82·14
1855 ..	..	..	..	..	..	29·18	11·83	3·82	5·29	0·06	..	..	50·15
1856 ..	..	..	..	..	2·09	24·66	24·48	6·73	7·78	0·06	..	0·12	65·92
1857 ..	..	..	..	..	0·57	9·26	8·74	15·71	14·21	2·78	..	..	51·27
1858 ..	..	..	..	0·15	1·57	14·44	20·12	7·48	15·47	3·22	..	..	62·45
1859 ..	..	..	..	..	..	26·87	28·70	14·59	5·94	1·06	..	..	77·16
1860 ..	..	..	..	..	0·03	21·97	22·39	7·11	8·15	2·50	..	..	62·15
1861 ..	..	..	..	..	0·69	15·43	25·34	30·35	3·24	1·86	..	..	76·91
1862 ..	..	..	..	..	0·01	22·31	15·10	12·65	21·69	1·42	0·45	..	73·63
1863 ..	0·41	..	..	0·11	0·07	23·41	30·78	10·60	9·98	2·32	..	..	77·68
1864 ..	..	..	..	..	0·01	15·42	13·36	10·72	5·59	..	0·47	..	45·57
1865 ..	0·38	..	..	..	..	10·61	18·28	36·42	4·86	6·16	1·14	..	77·85
1866 ..	..	0·11	..	..	..	13·47	40·34	20·34	3·44	0·74	..	..	78·44
1867 ..	..	..	..	..	..	8·70	39·39	12·21	6·80	5·07	0·13	..	72·30
1868 ..	..	..	0·01	..	..	13·52	20·43	20·29	7·71	0·14	0·02	..	62·12
1869 ..	..	..	..	..	0·03	26·22	23·89	15·24	22·56	3·55	0·05	0·12	91·86
1870 ..	..	..	0·03	0·02	..	21·73	26·43	6·27	7·08	4·65	..	..	66·21
1871 ..	2·22	..	..	..	1·25	8·91	9·96	8·95	6·01	0·25	2·97	0·06	40·58
1872 ..	..	..	..	..	0·06	24·43	24·84	9·49	15·89	1·07	..	..	76·48
1873 ..	..	0·05	..	..	0·51	20·36	19·68	23·96	7·77	0·07	..	..	69·70
1874 ..	..	..	..	..	0·05	18·68	41·24	11·14	11·05	0·02	..	..	82·18
1875 ..	0·07	..	..	..	..	24·36	15·39	12·23	31·76	..	0·35	..	84·56
1876 ..	..	..	..	..	0·01	12·97	23·69	8·66	4·68	..	..	..	50·01
1877 ..	0·22	0·52	..	..	..	35·58	11·10	8·51	8·80	8·33	..	..	73·15
1878 ..	0·03	..	..	0·02	0·02	19·99	48·33	20·46	16·42	4·89	2·61	..	112·77
1879 ..	..	..	0·03	..	5·23	16·56	11·21	22·36	5·61	0·40	..	..	61·40
1880 ..	..	0·01	0·02	..	..	21·48	18·37	3·36	22·80	1·18	..	..	67·94
1881 ..	..	..	0·04	..	0·36	15·29	29·47	10·06	4·56	4·17	0·09	..	73·04
1882 ..	..	0·01	0·02	0·08	0·02	27·51	26·94	3·03	10·08	1·12	0·03	..	69·23
1883 ..	0·12	..	..	..	0·33	13·65	39·88	12·57	12·37	10·49	0·86	..	90·18
1884 ..	0·03	..	..	..	..	13·25	25·87	15·29	17·04	2·22	0·60	1·14	75·44
1885 ..	..	..	..	..	0·02	5·11	21·81	25·42	12·01	3·54	..	..	67·91
1886 ..	..	..	..	0·01	0·06	43·45	35·79	10·69	6·54	1·69	0·61	..	99·74
1887 ..	..	..	..	0·02	0·09	24·07	30·98	17·59	18·23	2·79	1·02	0·16	94·35
1888 ..	1·85	0·02	0·10	..	..	15·76	22·47	11·43	4·92	0·11	1·16	..	57·82
1889 ..	..	..	..	..	0·07	19·89	30·45	10·32	2·71	3·80	..	..	67·84
1890 ..	..	..	..	0·01	0·03	24·55	21·54	10·61	6·45	0·58	1·25	1·13	66·18
1891 ..	..	..	0·22	..	..	13·99	32·48	9·64	22·53	1·01	..	..	77·20
1892 ..	..	..	..	..	0·11	13·30	23·86	36·56	18·73	1·89	0·07	..	95·12
1893 ..	..	0·14	..	0·02	6·30	21·47	16·14	13·55	7·54	0·45	1·63	..	67·24
1894 ..	0·22	..	0·05	0·01	..	16·87	26·16	8·40	12·01	3·08	..	0·01	66·85
1895 ..	..	0·07	..	..	0·08	17·84	18·01	15·07	11·91	3·02	0·06	..	67·59
1896 ..	..	..	..	..	0·26	28·02	36·44	20·77	1·62	0·01	0·53	..	87·65
1897 ..	0·01	..	..	..	..	14·40	30·19	13·82	20·60	2·51	0·22	..	81·75
1898 ..	..	0·17	..	..	0·16	27·21	20·72	5·28	19·94	0·48	0·13	..	74·09
1899 ..	..	..	..	1·57	0·08	20·81	4·72	5·23	3·49	..	..	..	35·90
1900 ..	..	..	..	..	..	18·26	25·75	17·02	7·49	..	..	..	69·12

Year.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Annual Total.
1901 ..	0·74	..	..	0·04	0·01	25·36	32·70	14·27	1·81	0·39	..	..	75·32
1902 ..	..	..	..	..	..	9·77	16·96	16·53	27·11	0·78	0·01	0·81	71·97
1903 ..	..	..	0·17	..	7·79	19·75	24·82	18·23	7·82	5·91	..	..	84·49
1904 ..	..	..	0·07	..	0·02	15·10	10·14	5·72	1·81	0·56	..	..	33·42
1905 ..	..	0·08	..	..	..	6·53	15·30	4·35	6·16	0·20	1·04	..	33·56
1906 ..	..	0·15	..	..	..	12·91	18·34	20·92	3·93	..	..	..	56·30
1907 ..	..	0·27	..	0·06	..	22·48	59·05	15·99	2·26	0·67	..	..	100·73
1908 ..	0·09	0·07	0·06	..	..	12·39	23·65	9·87	6·79	0·62	..	..	53·54
1909 ..	..	..	..	..	..	16·60	30·05	8·52	16·05	..	..	..	71·22
1910 ..	..	..	..	..	0·03	23·50	6·50	18·15	15·25	4·29	0·14	..	67·86
1911 ..	0·03	..	..	..	0·04	10·85	15·24	17·09	2·96	..	0·27	..	46·51
1912 ..	..	..	..	..	0·43	10·79	25·40	9·90	3·26	0·65	3·62	..	54·05
1913 ..	..	0·07	..	..	..	25·81	33·33	3·72	5·75	2·35	..	..	71·03
1914 ..	..	0·08	..	0·07	..	16·65	30·13	13·27	21·06	0·01	0·18	..	81·45
1915 ..	..	0·30	0·69	0·05	0·30	39·78	14·62	8·45	10·78	2·55	0·02	..	77·61
1916 ..	..	..	..	0·01	0·07	23·43	22·78	19·51	14·59	4·79	0·72	..	85·93
1917 ..	..	1·68	..	..	0·83	14·96	13·26	32·18	16·92	19·96	..	..	99·54
1918 ..	..	..	1·46	..	11·00	10·82	4·25	4·81	3·11	..	0·09	..	35·54
1919 ..	0·11	..	..	..	..	16·81	31·30	0·85	8·03	1·54	0·18	..	68·32
1920 ..	0·99	0·33	..	..	..	8·16	22·00	5·18	4·05	0·34	..	..	41·05
1921 ..	..	..	..	..	..	26·74	35·68	10·36	13·02	0·22	..	..	86·02
1922 ..	..	..	..	..	..	26·48	31·15	5·08	6·95	0·61	..	0·14	70·41
1923 ..	..	0·05	..	0·02	..	7·19	43·26	8·72	18·32	..	..	..	77·56
1924 ..	.	..	..	..	..	7·46	16·73	15·43	12·13	0·06	0·38	..	52·19

RAINFALL OF THE YEAR 1924.

The following table, in which the year is divided into the Meteorological Seasons observed in the Meteorological Department, is compiled from the Reports issued by that office in order to present, in a condensed form, a definite record of the weather of the past year :—

	STATIONS.	From 1st May to 31st May 1924.			From 1st June to 31st Oct. 1924.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Punjab.	Multan	0·86	0·35	+0·51	9·15	5·08	+4·07
	Rawalpindi	2·36	1·34	+1·51	23·86	23·01	+0·85
	Lahore	1·40	0·70	—0·70	14·38	15·10	—0·72
	Hissar	0·02	0·59	—0·57	10·27	11·69	—1·42
	Ambala	1·51	0·87	—0·36	..	..	..
	Delhi	0·62	0·53	+0·04	30·02	23·04	+6·98
United Provinces	Agra	0·01	0·47	—0·46	28·02	24·43	+3·59
	Mainpuri	0·37	0·55	—0·18	33·09	24·01	+9·08
	Jhansi	0·18	0·38	—0·20	..	..	..
	Cawnpore	0·58	0·40	+0·18	44·82	33·26	+11·56
	Allahabad	0	0·34	—0·34	38·03	36·36	+1·67

	STATIONS.	From 1st May to 31st May 1924.			From 1st June to 31st Oct. 1924.		
		Actual.	Average.	Variation.	Actual.	Average.	Variation.
Sind	Jacobabad	0	0·14	—0·14	1·50	2·32	—0·82
	Karachi	0	0·07	—0·07	2·25	5·90	—3·65
Rajputana.	Ajmer	1·37	0·60	+0·77	32·43	18·62	+13·81
	Jaipur	0·21	0·58	—0·37	46·02	21·98	+24·04
	Kotah	0·36	0·59	—0·23	48·66	26·26	+22·40
	Mount Abu	0	1·06	—1·06	65·83	58·55	+7·28
Kathiawar	Bhuj	0	0·07	—0·07	7·20	13·78	—6·58
	Dwarka	0·04	0·01	+0·03	3·81	12·79	—8·98
	Veraval	0	0·31	—0·31	15·42	18·07	—2·65
	Rajkot	0·13	0·43	—0·30	23·81	25·35	—1·54
	Bhavnagar Para	0·23	0·44	—0·21	16·74	20·13	—3·39
Gujarat	Surat	0	0·24	—0·24	43·81	40·23	+3·58
	Ahmedabad	1·49	0·43	+1·06	24·27	27·97	—3·70
	Deesa	0·25	0·43	—0·18	29·90	23·75	+6·15
Central India West.	Neemuch	1·05	0·67	+0·38	35·11	27·53	+7·58
	Indore	1·06	0.58	+0·48	37·00	31·26	+5·74
Central Provinces.	Jubbulpore	0	0·53	—0·53	56·93	51·28	+5·65
	Saugor	0·14	0·50	—0·36	38·91	42·02	—3·11
	Hoshangabad	0	0·58	—0·58	40·76	46·05	—5·29
	Khandwa	0	0·42	—0·42	38·25	27·72	+10·53
	Akola	0·39	0·46	—0·07	34·09	28·64	+5·45
	Amraoti	0·09	0·68	—0·59	27·82	29·97	—2·15
	Nagpur	0	0·83	—0·83	36·21	44·79	—8·58
	Chanda	0·03	0·78	—0·68	39·58	47·69	—8·11
	Raipur	2·62	1·00	+1·62	34·23	46·72	—12·49
Konkan	Bombay	0	0·84	—0·84	51·81	69·03	—17·22
	Ratnagiri	0	1·36	—1·36	99·12	97·31	+1·81
	Mormugao	0	2·63	—2·63	87·87	89·25	—1·98
	Karwar	0	3·23	—3·23	115·21	114·13	+1·08
Bombay Deccan.	Malegaon	0	0·88	—0·88	22·36	20·14	+2·22
	Ahmednagar	0·10	0·91	—0·81	20·20	19·48	+0·72
	Poona	0	1·20	—1·20	23·49	24·02	—0·53
	Sholapur	0·04	1·03	—0·99	24·44	25·08	—0·64
	Bijapur	0·71	1·26	—0·55	12·98	17·17	—4·19
	Belgaum	1·76	2·46	—0·70	45·78	43·59	+2·19
Hyderabad	Aurangabad	0	0·85	—0·85	21·30	24·81	—3·51
	Nizamabad (Indur.)	0·51	0·61	—0·10	30·84	36·77	—5·93
	Hyderabad	0·97	1·00	—0·03	27·38	27·67	—0·29
Malabar	Mangalore	4·73	6·20	—1·47	134·39	114·38	+20·01
	Calicut	11·36	8·53	+2·83	141·69	97·85	+43·84
	Cochin	7·82	11·67	—3·85	134·51	86 37	+48·14
Ceylon	Colombo	10·81	11·58	+9·23	50·58	35·36	+15·22
Madras (excluding Malabar & Mysore).	Masulipatam	0·18	1·34	—1·16	29·03	32·16	—3·13
	Bellary	1·94	1·96	—0·02	16·96	15·02	+1·94
	Cuddapah	1·12	1·57	—1·57	18 98	23·97	—4·99
	Madras	0	1·07	—1·07	23·20	27·18	—3·98
	Bangalore	2·45	4·36	—1·91	22·26	25·33	—3·07
	Coimbatore	1·64	2·36	—1·72	29·27	12·17	+17·10
	Trichinopoly	2·97	3·14	—0·17	14·93	18·54	—3·61
	Negapatam	0	1·61	—1·61	12·64	21·03	—8·39

STATEMENT showing the total Measurement of Bales and Miscellaneous Packages with Receipts, Expenditure, &c.

Year ending.	No. of Bales and Packages measured.	Receipts.	Expenditure.	Surplus Receipts.	Excess of Expenditure.
		Rs.	Rs.	Rs.	Rs.
From 18th May 1870 to 30th November 1872	Not recorded	52,215	36,315	15,900	..
From 1st December 1872 to 30th November 1873	1,086,577	16,995	15,291	1,704	..
Year ending 30th November 1874 ..	1,402,379	21,707	18,986	2,721	..
Do. 30th Nov. 1875	1,474,470	23,039	22,009	1,030	..
Do. 30th Nov. 1876	1,240,034	19,375	22,355	..	2,980
Do. 30th Nov. 1877	1,101,318	18,324	21,561	..	3,237
Do. 30th Nov. 1878	1,040,961	20,837	23,287	..	2,450
Do. 30th Nov. 1879	887,100	28,808	20,140	8,668	..
Do. 30th Nov. 1880	1,163,545	33,219	20,804	10,135	..
Do. 30th Nov. 1881	1,313,592	25,177	24,029	1,147	..
Do. 30th Nov. 1882	1,892,796	33,225	24,757	8,468	..
Do. 30th Nov. 1883	1,852,047	33,792	25,605	8,187	..
Do. 30th Nov. 1884	1,814,986	33,404	22,604	10,800	..
Do. 31st Dec. 1885	1,402,845	29,482	24,385	5,097	..
Do. 31st Dec. 1886	1,748,856	32,893	21,582	11,311	..
Do. 31st Dec. 1887	1,845,446	35,933	20,017	15,916	..
Do. 31st Dec. 1888	1,659,273	36,371	21,057	15,314	..
Do. 31st Dec. 1889	2,156,604	43,042	21,648	21,394	..
Do. 31st Dec. 1890	2,335,935	45,872	23,171	22,701	..
Do. 31st Dec. 1891	2,012,900	39,533	23,402	16,131	..
Do. 31st Dec. 1892	1,946,389	38,017	24,495	13,522	..
Do. 31st Dec. 1893	1,691,755	32,517	24,273	8,244	..
Do. 31st Dec. 1894	1,708,723	33,665	25,156	8,509	..
Do. 31st Dec. 1895	1,679,325	34,921	21,546	13,375	..
Do. 31st Dec. 1896	2,049,862	30,061	22,240	17,821	..
Do. 31st Dec. 1897	1,746,610	33,956	22,484	11,472	..
Do. 31st Dec. 1898	1,910,140	36,174	21,100	15,074	..
Do. 31st Dec. 1899	2,132,663	41,684	21,041	20,643	..
Do. 31st Dec. 1900	1,147,591	28,302	20,844	7,458	..
Do. 31st Dec. 1901	2,047,198	45,497	21,918	23,579	..
Do. 31st Dec. 1902	2,159,823	43,709	26,865	16,844	..
Do. 31st Dec. 1903	2,064,171	53,654	31,522	22,132	..
Do. 31st Dec. 1904	2,292,791	48,678	19,666	29,003	..
Do. 31st Dec. 1905	2,534,599	53,255	21,427	31,828	..
Do. 31st Dec. 1906	2,685,432	54,215	23,516	30,699	..
Do. 31st Dec. 1907	2,976,312	60,171	27,054	33,117	..
Do. 31st Dec. 1908	2,302,349	48,844	29,706	19,138	..
Do. 31st Dec. 1909	2,736,023	57,502	28,310	29,192	..
Do. 31st Dec. 1910	3,163,919	65,853	30,617	35,236	..
Do. 31st Dec. 1911	2,390,016	54,123	34,028	20,095	..
Do. 31st Dec. 1912	2,528,825	55,571	31,953	23,618	..
Do. 31st Dec. 1913	3,127,997	64,049	32,441	31,608	..
Do. 31st Dec. 1914	3,336,685	65,197	36,014	29,183	..
Do. 31st Dec. 1915	3,361,744	73,410	35,002	38,408	..
Do. 31st Dec. 1916	3,409,241	85,407	37,571	47,836	..
Do. 31st Dec. 1917	2,944,353	67,356	41,363	25,996	..
Do. 31st Dec. 1918	1,933,943	73,386	41,640	31,746	..
Do. 31st Dec. 1919	2,910,991	86,189	46,154	40,035	..
Do. 31st Dec. 1920	3,027,873	1,06,901	70,146	36,755	..
Do. 31st Dec. 1921	3,407,858	1,54,071	70,208	83,863	..
Do. 31st Dec. 1922	3,517,691	1,60,333	76,399	83,934	..
Do. 31st Dec. 1923	2,692,835	1,24,179	76,939	47,240	..
Do. 31st Dec. 1924	2,365,531	1,16,002	72,034	43,968	..

Statement showing the total Measurement of Bales and Miscellaneous Packages, with Receipts for the years 1913 to 1924.

Year.	Net Bales certified.		Nett Miscellaneous Articles.		Nett Round Logs.		Extra Fees.		Nett Totals.	
	Number of Bales.	Nett Fees.	Number of Packages.	Nett Fees.	Number of Logs.	Nett Fees.	Articles certified.	Amount.	Packages.	Nett Fees.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1913	2,843,348	44,427 5 0	284,618	18,896 6 0	31	15 8 0	..	710 9 3	3,127,997	64,049 12 3
1914	3,099,996	48,437 7 0	236,676	15,872 8 6	13	6 8 0	..	880 12 6	3,336,685	65,197 4 0
1915	2,985,392	46,646 7 0	396,352	25,421 1 9	..	....	..	1,342 9 9	3,361,744	73,410 7 6
1916	2,872,260	44,879 1 0	536,981	38,340 15 9	..	....	..	2,187 11 3	3,409,241	85,407 12 0
1917	2,575,480	40,241 14 0	368,873	27,110 4 9	..	....	..	4 11 0	2,944,353	67,356 13 9
1918	1,361,026	21,266 0 6	572,917	39,263 11 0	..	....	..	12,856 12 9	1,933,943	73,386 8 3
1919	2,219,969	34,687 0 3	690,960	47,002 11 3	62	31 0 0	..	4,469 1 3	2,910,991	86,189 12 9
1920	2,461,224	50,540 0 0	566,474	54,005 12 6	175	87 8 0	..	2,268 8 6	3,027,873	1,06,901 13 0
1921	2,884,521	88,578 12 6	573,280	63,370 8 9	57	28 8 0	..	2,093 6 0	3,407,858	1,54,071 3 3
1922	2,942,899	91,965 9 6	574,697	63,748 13 3	95	47 8 0	..	4,571 7 0	3,517,691	1,60,333 5 9
1923	2,024,508	63,265 14 0	668,323	57,951 2 3	4	2 0 0	..	2,960 7 6	2,692,835	1,24,179 7 9
1924	1,723,813	53,869 2 6	641,718	58,174 5 9	..	.....	..	3,834 0 0	2,365,531	1,15,877 8 3

BOMBAY CHAMBER OF COMMERCE.

Balance Sheet as at 31st December 1924.

LIABILITIES.	Rs. a. p.	Rs. a. p.	ASSETS.		Rs. a. p.	Rs. a. p.
Sundry Creditors—			Cost of Office Motor Car		3,600 0 0	
Bank overdraft	....	52,445 10 6	*Less*—Depreciation at 25 per cent. previously written off		900 0 0	
					2,700 0 0	
Auditors' Fee and bills for statistical and miscellaneous printing, stationery, Books and Periodicals, Contribution to the Provident Fund, &c., for December 1924, unpaid	....	15,166 1 10	*Less*—Depreciation at 25 per cent. written off this year		900 0 0	1,800 0 0
			INVESTMENTS.			
				Value on 31st December 1924.	Cost Price.	
				Rs. a. p.	Rs. a. p.	
Amount of Sinking Fund for the purpose of extinguishing the contingent liability *re*: depreciation in value of the Chamber's Provident Fund securities and guaranteed by the Chamber.	....	21,096 10 9	5½ per cent. Government Second Indian War Loan, War Bonds, 1928, for Rs. 71,000	73,396 4 0	71,437 8 0	
			6 per cent. Government Ten year Income-Tax Free Bonds, 1930, for Rs. 40,000	40,800 0 0	40,000 0 0	
			6 per cent. Government Ten year Income Tax Free Bonds, 1932, for Rs. 40,000	41,250 0 0	41,675 0 0	
Chamber of Commerce Accumulated Fund—				1,55,446 4 0		
Balance on 31st December 1923	1,36,310 5 7		*Deduct*—Appreciation	2,333 12 0		
				1,53,112 8 0	1,53,112 8 0	1,53,112 8 0

Less—Excess of Expenditure over Income ..	44,302 13 3	91,017 8 4	Provident Fund Depreciation Sinking Fund. 6 per cent. Government Ten Year Income Tax Free Bonds, 1932, for Rs. 19,500	20,109 6 0			0	
			Deduct—Appreciation	609 6 0	19,500 0 0			
				19,500 0 0	19,500 0 0	19,500	0	0
			Interest accrued on Chamber's Investments of the General Fund and of the Provident Fund Depreciation Sinking Fund up to 31st December 1924 but not received		....	2,931	7	4
			Cost of 30 Shares of the Bombay Telephone Company, Limited		....	920	0	0
			Balance of Loan to Members of the Staff ..		....	405	0	0
			Cash Deposit with the Government of India, Central Publication Branch, Calcutta		....	100	0	0
			Cash in hand		....	1,857	0	1
Total Rs. ..	....	1,80,625 15 5	Total Rs. ..		....	1,80,625	15	5

The above figures include income and expenditure, etc., for the period of the year prior to the incorporation of the Chamber, under section 26 of the Indian Companies Act, on the 18th of June 1924.

We beg to report that we have audited the balance sheet of the Bombay Chamber of Commerce as above set forth, and have obtained all the information and explanations required. In our opinion this balance sheet is drawn up in conformity with the law and exhibits a true and correct view of the state of the Chamber's affairs according to the best of our information, and the explanations given to us, and as shown by the books of the Chamber.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

BOMBAY 12*th February* 1925.

L. S. HUDSON,
President.

V. A. GRANTHAM,
Member of Committee.

C. B. SAYER,
Secretary.

BOMBAY CHAMBER OF COMMERCE.

Dr. *Income and Expenditure Account for the year ended 31st December 1924.* Cr.

EXPENDITURE.	Rs. a. p.	Rs. a. p.	INCOME.	Rs. a. p.	Rs. a. p.
To—					
Subscription to Weather and Crop Reports	182 0 0		By Subscriptions—Chamber Membership	51,480 0 0	
Donation to the Sydenham College of Commerce	1,500 0 0		Subscriptions—Associate Membership,	600 0 0	
Membership Subscription and Delegates' fees to the British Imperial Council of Commerce	61 8 0				
Membership Subscription to the Associated Chambers	640 0 0				
Moiety of expenses in connection with the maintenance of the Associated Chambers' branch office at Delhi and Simla	1,811 5 2		Subscriptions—Statistical Returns ..	71,822 1 0	
Donation to the Indian Economic Conference	100 0 0				
Contribution towards Publication of Weather and Crop Reports for the years 1923 and 1924	3,000 0 0		Measurement Fees—		
		7,294 13 2	Rs. a. p.		
Office Salaries	66,048 13 2		Receipts .. 1,10,002 6 8		
Statistical Department Salaries ..	24,574 5 0		*Less*—Salaries, etc. .. 78,034 2 10		
Contribution, Interest, &c., paid to the Provident Fund	12,134 1 8			48,968 3 5	1,67,870 4 5
		1,02,755 3 10			
Office Rent	10,200 0 0		Balance of Receipts over Expenditure on Arbitration Fees	990 0 0	
Ground Rent paid to the Bombay Port Trust	100 0 0				
Telephone Rent	440 0 0				
Income Tax for the year 1922 ..	2,064 12 0				
Fire Insurance Premium	23 7 0		Fees for issuing Certificates of Origin, etc.	502 0 0	
		12,828 3 0			1,492 0 0
Printing Statistical Returns and Contributions to the Railways	72,568 3 10				

Printing Miscellaneous Papers, Annual Reports for 1923, &c.	14,259 9 0						
Stationery	2,802 4 6						
			89,030 1 4				
Passages	2,355 0 0						
Travelling expenses	844 14 0						
Cost of Petrol, oil, etc., for, and upkeep of the office Motor Car ..	3,297 5 0						
			6,497 3 0				
Cost of Typewriters for the Statistical Department	1,493 14 0						
Advertisements	493 8 0						
Books and Periodicals	1,010 6 6						
General Charges	3,561 10 0						
Auditors' Fee	250 0 0						
Law Charges	1,333 5 4						
Expenses in connection with testing of tonnage scales, &c.	99 12 6						
			8,242 8 4				
Interest on overdraft			256 13 0				
Expenses in connection with the incorporation of the Chamber ..			200 0 0				
Depreciation written off against the cost of office Motor Car			900 0 0				
Total Rs. ..			2,28,604 13 8	Total Rs. ..			2,28,604 13 8
				Contribution from the Bombay Mill-owners' Association		....	4,000 0 0
				Miscellaneous Receipts		....	744 12 0
				Interest on Investments	9,875 0 0		
				Dividend received from the Bombay Telephone Co., Ld.	45 0 0		
							9,920 0 0
				Sale of Furniture		....	275 0 0
				Balance being excess of Expenditure over Income transferred to Chamber's Balance Sheet		....	44,292 13 3

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

BOMBAY, 12*th February* 1925.

L. S. HUDSON,
President.

V. A. GRANTHAM,
Member of Committee.

C. B. SAYER,
Secretary.

THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND.

Statement of Accounts from 1st January to 31st December 1924.

	Rs. a. p.	Rs. a. p.	Rs. a. p.
Balance at credit of this account on 31st December 1923	....	....	1,37,382 5 3
Add—			
Subscriptions received from members	....	11,955 0 5	
Contributions paid—			
By the Chamber of Commerce	10,864 11 0		
By the Millowners' Association	1,090 5 5		
		11,955 0 5	
Interest	....	7,396 14 8	
			31,306 15 6
			1,68,689 4 9
Deduct—			
Claims paid to members	....	13,134 5 1	
Less—Forfeitures	....	3,392 12 1	
		9,741 9 0	
Expenses incurred during the year	....	426 7 0	
			10,168 0 0
Balance at credit of this account on the 31st December 1924	....	....	1,58,521 4 9

Held thus—

INVESTMENTS.	Value on 31st December 1924. Rs. a. p.	Cost Price. Rs. a. p.	
3½ per cent. Government Promissory Notes of the Loans of 1854-55 and 1909-61 for Rs. 8,000	4,005 0 0	4,025 0 0	
4 per cent. City of Bombay Improvement Trust Bonds for Rs. 32,000	23,680 0 0	31,420 0 0	
4 per cent. Port Trust Bonds for Rs. 21,000	15,750 0 0	21,013 12 0	
4 per cent. Bombay Municipal Bonds for Rs. 3,500	2,765 0 0	3,627 8 0	
5½ per cent. Government Second Indian War Loan War Bonds, 1928, for Rs. 18,500	19,124 6 0	18,560 0 0	
6 per cent. Government Ten Year Income-Tax Free Bonds, 1930, for Rs. 9,000 ..	9,180 0 0	9,000 0 0	
5 per cent. Government Ten Year Income-Tax Free Bonds, 1932, for Rs. 17,500 ..	18,046 14 0	17,500 0 0	
per cent. Government Income-Tax Free Loan 1945-55, for Rs. 21,000	20,488 2 0	20,034 6 0	
	1,13,039 6 0		
Add—Depreciation in value of the above securities guaranteed by the Chamber ..	13,041 4 0		
	1,26,080 10 0	1,26,080 10 0	
Fixed Deposit with the Chartered Bank of India, Australia and China at 5 per cent. for 6 months	....	18,000 0 0	
Amount due by a member	....	4,000 0 0	
Amount due by the Chamber	....	7,013 9 4	
Cash in the Imperial Bank of India	....	3,427 1 5	
			1,58,521 4 9

Examined and found correct.

A. F. FERGUSON & Co.,
Chartered Accountants,
Auditors.

L. S. HUDSON,
V. A. GRANTHAM,
C. B. SAYER,
Secretary.
} *Trustees.*

BOMBAY, 12*th February* 1925.

MEMORANDUM

OF THE

Bombay Chamber of Commerce.

1. The name of the Association is "THE BOMBAY CHAMBER OF COMMERCE."

2. The Registered Office of the Association will be situate in the Province of Bombay.

3. The objects for which the Association is established are :—

(1) To encourage and promote a friendly feeling and unanimity among commercial men on all subjects involving their common good.

(2) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of the Bombay Presidency.

(3) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce or manufacture in India and in particular in the Bombay Presidency.

(4) To consider all questions connected with trade, commerce and manufactures.

(5) To collect and circulate statistics and other information relating to trade, commerce and manufactures.

(6) To promote or oppose legislative and other measures affecting trade, commerce and manufactures.

(7) To adjust controversies between members of the Association.

(8) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.

(9) To establish just and equitable principles in trade.

(10) To form a code or codes of practice to simplify and facilitate transactions of business.

(11) To maintain uniformity in rules, regulations and usages of trade.

(12) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures and persons engaged therein.

(13) To acquire by purchase, take on lease, or otherwise lands and buildings and all other property movable and immovable which the Association, for the purposes thereof, may from time to time think proper to acquire.

(14) To sell, improve, manage, develop, exchange, lease or let, underlease, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.

(15) To construct upon any premises acquired for the purposes of Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.

(16) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures or debenture stock charged upon all or any of the property of the Association.

(17) To subscribe to, become a member of, and co-operate with any other Association, whether incorporated

or not, whose objects are altogether or in part similar to those of this Association, and to procure from and communicate to any such Association such information as may be likely to forward the objects of this Association.

(18) To establish and support, or aid in the establishment and support of associations, institutions, funds of trusts calculated to benefit employees or ex-employees of the Association, or the dependants or connections of such persons, and to grant pensions and allowances and to make payments towards insurance, and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purposes or for any exhibition or for any public, general or useful objects.

(19) To pay out of the funds of the Association the costs, charges and expenses preliminary and incident to the formation, establishment and registration of the Association, or of any other Association, and all expenses which the Association may lawfully pay, having regard to the provisions of the Indian Companies Act, 1913, of or incident to the raising of money for the Association, including brokerage and commissions for obtaining application for, or taking, placing, or underwriting Debentures or Debenture Stock.

(20) To give to any person, firm or company the right to apply for or guarantee the subscription of, at any time, any of the Debentures, Debenture Stock, or other Securities of the Association at any price or consideration to be agreed upon by the Committee for the time being of the Association and to annex any conditions or stipulations to such right of application as the said Committee may think proper.

(21) To do all such other things as may be necessary for or incidental or conducive to the extension of trade, commerce or manufacture, or the attainment of the above objects or any of them.

4. The income and property of the Association whencesoever derived shall be applied solely towards the promotion of the objects of the Association as set forth in the Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly by way of dividend or bonus or otherwise howsoever by way of profit to the persons who at any time are or have been members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officers or servants of the Association or to any member thereof or other person in return for any service actually rendered to the Association or the payment of interest on money borrowed from any member of the Association.

5. The fourth paragraph of this Memorandum is a condition on which a license is granted by the Government of Bombay to the Association in pursuance of Section 26 of the Indian Companies Act, 1913.

6. The liability of the members is limited but if any member of the Association pays or receives any dividend, bonus or other profit in contravention of the fourth paragraph of this Memorandum his liability shall be unlimited.

7. Every member of the Association undertakes to contribute to the assets of the Association in the event of its being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability becoming unlimited,

such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.

8. If upon the winding up or dissolution of the Association there remains, after the satisfaction of all its debts and liabilities any property whatsoever, the same shall not be paid to or distributed among the members of the Association, but shall be given or transferred to some other institution or institutions having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of dissolution and in default thereof by such Judge of the High Court of Judicature at Bombay as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazar Street, Bombay, Merchant. J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

Dated this 21st day of May 1924

ARTICLES OF ASSOCIATION

OF THE

Bombay Chamber of Commerce.

Adopted by Special Resolution of the Chamber passed at a Special General Meeting held on the twenty-first day of May 1924.

PRELIMINARY.

1. In these Articles, unless there be something in the subject or context inconsistent therewith—

"The Chamber" means "The Bombay Chamber of Commerce" incorporated under Section 26 of the Indian Companies Act, 1913.

"Member" means a member of the Chamber.

"General Meeting" means a general meeting of the Chamber.

"The President" means the President of the Chamber.

"The Vice-President" means the Vice-President of the Chamber.

"The Committee" means the Committee of the Chamber elected in the manner prescribed by these Articles.

"The Secretary" means the Secretary to the Chamber.

"British Subject" for the purposes of these Articles means :—

(*a*) Any person born within His Majesty's dominions and allegiance whose parents were natural-born or

naturalised British subjects, provided that such naturalised parents have entirely renounced all allegiance to any foreign State.

(*b*) Any person born out of His Majesty's dominions whose parents were natural-born British subjects.

2. For the purpose of registration the Chamber is declared to consist of 200 members.

3. The Committee may, when they think fit, register an increase of Members.

4. The Chamber is established for the purposes expressed in the Memorandum of Association.

MEMBERS.

5. There shall be three classes of members, namely, Chamber Members, Associate Members and Honorary Members.

6. Every individual, firm, joint-stock company, or other corporation respectively who or which was a Chamber or an Associate Member of the Chamber on the 29th day of February, 1924, shall *ipso facto* and without election be a Chamber or an Associate Member as the case may be, of the Chamber.

7. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers, and persons engaged in commerce, agriculture, mining or manufacture and persons engaged in or connected with art, science, literature or law, who are British subjects shall be eligible for election as Chamber Members.

8. Every person not being a British subject similarly engaged or interested, other than a subject of a State with which the British Empire was at war on the 25th March 1918 shall be eligible for election as an Associate Member.

9. Any firm engaged in commerce, agriculture, mining or manufacture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture, may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms, joint-stock companies and other corporations, *mutatis mutandis*, subject nevertheless to the following conditions, namely :—

(*a*) Any firm of which all the members are British subjects and any company or corporation of British registration and management shall be eligible for admission as a Chamber Member.

(*b*) Any other firm, company or corporation not being a firm, company or corporation of which a partner, Director, Agent or Manager shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 25th March 1918, shall be eligible for admission as an Associate Member.

(*c*) Any firm, company or corporation being a Chamber Member other than a firm, company or corporation elected prior to the 25th March 1918, shall be deemed ineligible to continue a Chamber Member if, in the case of a firm, it shall cease to be composed entirely of partners who are British subjects and in the case of a company, or corporation, it shall cease to be of British registration and management, and upon the happening of any such events as aforesaid, the firm, company or corporation shall immediately give notice thereof to the Secretary

and the name of the firm, company or corporation shall be struck off the list of Chamber Members and entered in the list of Associate Members.

(*d*) Any firm, company or corporation being a member of either class shall be deemed ineligible to continue a member of the Chamber which, in the case of a firm, shall introduce as a partner, or, in the case of a company or corporation, shall elect as a Director, Agent or Manager any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 25th March 1918, and upon any such introduction or as election aforesaid (of which the firm, company or corporation shall immediately give notice to the Secretary) the name of the firm, company or corporation shall be struck off the list of members of the Chamber. In neither case shall the member whose name shall be so struck off the list of members of the Chamber be entitled to a refund of any portion of the annual subscription paid for the year in which the name of the member shall have been so struck off.

(*e*) Any firm, company or corporation which is a candidate for membership as a Chamber Member shall send with the proposal form provided for by Article 13 of these Articles a declaration, in the case of a firm, by one of the partners of the firm and in the case of a company or corporation, by one of its Directors, or, in either case, by any manager or officer of any such firm, company or corporation duly authorised by power-of-attorney that the firm, company or corporation, as the case may be, is eligible for election as a Chamber Member.

(*f*) All persons, firms, companies and corporations whose names shall appear in the register of the Chamber shall be entitled to attend or be represented at the meetings of the Chamber, but only those persons, firms, companies or corporations who or which shall have been admitted to membership as Chamber Members shall be entitled to vote.

10. An Associate Member shall not be entitled to vote for any purpose whatever, nor to hold any office in the Chamber, except as a member of a Sub-Committee of the Chamber, whereon he may vote. Subject as above Associate Members shall be entitled to all the privileges of Chamber Members.

11. Any firm, joint-stock company, or other corporation eligible for election as a Chamber or Associate Member may become a Chamber or Associate Member in their conventional or corporate name.

12. Subject to the provisions and restrictions contained in these Articles, the rights and privileges of membership may, in the case of a firm elected in their conventional name as a member of either class, be exercised by any partner in such firm, or by any person authorised by power-of-attorney or letter of procuration to sign the name of the firm, or to sign such name per procuration, and may, in the case of a joint-stock company or other corporation elected a member in its corporate name, be exercised by any responsible officer of such company or corporation.

13. A candidate for election either as a Chamber or Associate Member whether an individual, a firm, or joint-stock company or other corporation shall be proposed by one and seconded by another Chamber Member. The proposal form shall be sent to the Secretary and shall state the name in full of the candidate, and in the case of a firm, the names of the partners thereof, their address, business and nationality, and if British, whether natura-

born or naturalised, and if naturalised, their previous nationality and date of naturalisation, and whether any of the partners has or have changed his or their name since the first of August 1914. If the candidate is a joint-stock company or other corporation, the proposal form shall set out the nationalities of the Directors, Agents, and/or Managers, and shall state whether they are of British registration and management. In case the candidate shall have been previously proposed and not elected, the fact shall be stated and the number of times if more than one. In the event of the candidate being elected and it appearing subsequently at any time, to the satisfaction of the Committee, that any statement contained in such proposal form was incorrect in any material particular, the Committee may cancel the election and the member shall thereupon cease to be a member of the Chamber, but may be proposed and seconded again.

14. Upon receipt of an application for admission as set forth in Article 13 as a member of either class, the Secretary shall bring it before the Committee hereafter mentioned at their next meeting, when, if the candidate be eligible for election, the following provisions shall have effect, namely :—

(*a*) At least 3 days' notice shall be given to all Chamber Members stating the name of the candidate, together with the name of his proposer and seconder, and the dates of the opening and closing of the ballot. Voting shall be by papers signed by the Members and placed in the box provided for the purpose. Votes will be received up to 3 p.m. on the date fixed for the closing of the ballot. No vote by proxy shall be allowed.

(*b* The ballot shall be open for seven consecutive days (exclusive of Sunday and all holidays under the Negotiable Instruments Act) which shall be fixed by the Committee.

(c) After 3 p.m. on the date fixed for the closing of the ballot, the ballot box shall be opened by the Secretary of the Chamber in the presence of a member of the Committee nominated by the Committee for this purpose, who shall jointly declare in writing the result of the voting.

(d) No ballot shall be valid unless at least one-fourth of the Chamber Members shall have recorded their votes and one negative vote in every six votes recorded shall exclude.

(e) If the candidate shall be duly elected, his election shall be notified to him by the Secretary, and upon payment of his subscription, but not before, the candidate shall be entitled to the privileges and advantages of the Chamber according to his class of membership.

(f) No person, firm or joint-stock company who or which on ballot has been excluded, shall be again proposed as a member of either class until after the lapse of six months from the date of ballot.

15. The Committee shall decide any question which may arise as to the eligibility or otherwise under these Articles of any candidate for admission as a member of either class and their decision shall be final.

16. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner, provided the business of the firm is continued in the conventional name in which such firm was elected a member.

17. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.

18. Any member may withdraw from the Chamber on the 30th June or the 31st December in each year by giving not less than one calendar month's notice in writing to the Secretary of the intention of such member so to do, and upon the expiration of the notice such member shall cease to be a member. In the case of a member resigning on the 30th June of any year the Committee may at their discretion waive the subscription due by the member for the last six months of that year.

19. A member being a firm shall cease to be a member of the Chamber if the firm shall be adjudicated insolvent. A member being a company or corporation shall cease to be a member if an effective resolution shall be passed or an order made by a competent Court for the winding up of the company or corporation.

20. The annual subscription of each Chamber Member shall be Rs. 360 and of each Associate Member Rs. 300. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable half-yearly.

21. Honorary Members shall not be required to subscribe to the funds of the Chamber.

22. Any member whose subscription shall be three months in arrear, and who shall not pay such arrears within one month after written notice calling for such payment, shall cease to be a member and the name of such defaulting member shall be removed by the Committee from the list of members. A member whose subscription is three months in arrear may not vote, and if he votes his vote shall not be counted.

23. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any

member of either class. Any such person, firm, company or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.

24. A firm or joint-stock company or other corporation which shall be expelled under the last preceding Article shall be eligible for re-election after the expiry of one year from the date of expulsion provided not less than three Chamber Members in addition to the proposer and seconder concur in the proposal for re-election.

25. An individual who shall be expelled under Article 23 shall not be eligible for re-election.

26. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.

Honorary Members.

27. Officials and others indirectly connected with the trade, commerce or manufactures of India or who may have rendered distinguished service to the interests represented by the Chamber may be elected by the Committee Honorary Members of the Chamber.

28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.

29. Honorary Members shall be entitled to receive the last published report of the Committee and to attend and speak but not to vote at any general meeting held during their membership, and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of the Committee or of any departmental committee or sub-committee.

REGISTER OF MEMBERS.

30. A list or register of members shall be kept in which shall be set forth the names, nationalities (in the case of a company or corporation the place of registration) and address of the members, Chamber, Associate and Honorary, for the time being, and in which all the Committee shall at any time be empowered to call upon any member changes in membership from time to time taking place shall be recorded. Being a firm to declare the nationalities of the partners for the time being constituting the firm and being a company or corporation of the Directors for the time being thereof whether admitted to membership as a Chamber Member or as an Associate Member.

OFFICERS.

31. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ordinary Members of Committee, a Secretary, an Assistant Secretary and an Auditor. The officers of the Chamber, with the exception of the Secretary, Assistant Secretary and Auditor, shall act without emuneration.

32. The Committee shall ordinarily consist of nine members, namely, the President and Vice-President who shall be elected and seven other Members, who shall be nominated as in these Articles provided.

33. The following shall be the first officers of the Chamber, namely :—

President :—

L. S. Hudson, Esq., M.L.C.

Vice-President :—

V. A. Grantham, Esq., M.L.C.

Ordinary Members of the Committee :—

1. Major-General Sir Henry Freeland, K.C.I.E., C.B., D.S.O., M.V.O.
2. T. E. Cunningham, Esq.
3. C. H. Goodall, Esq.
4. A. K. Graham, Esq.
5. J. Muller, Esq.

6. Major G. C. Richardson, D.S.O., M.C.
7. W. P. G. Taggart, Esq.

Secretary :—

C. B. Sayer, Esq.

Assistant Secretary :—

R. Ainscough, Esq.

Auditors :—

Messrs. A. F. Ferguson and Company.

34. The President, Vice-President and the nominated Members of the Committee shall retire at each Annual General Meeting. A retiring officer shall be eligible for re-election or renomination.

35. Any Chamber Member, any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name, and any person being a responsible officer of any joint-stock company or other corporation registered as a Chamber Member in its corporate name, shall be eligible for election as an officer of the Chamber.

36. During the tenure of office as President, Vice-President or as a nominated Member of the Committee by any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name or during the tenure of office as President, Vice-President, or as a nominated Member of the Committee by any person being a responsible officer of a joint-stock company or other corporation registered as a Chamber Member in its corporate name, no other partner or person representing the same firm, company or corporation, as the case may be, shall be eligible for election or nomination as a Member of the Committee.

37. If the President, Vice-President or any nominated Member of the Committee shall be absent from Bombay for a period of two consecutive months, the Committee may declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

[ELECTION OF OFFICERS.

38. On or about the 1st December in each year the Secretary shall issue a notice to all Chamber Members calling upon them to submit within 14 days the names of any Chamber Members or duly qualified persons as defined in Article 35, who may be willing to accept office if elected as President for the following year. Before the 31st December in each year the Secretary shall issue a notice to all Chamber Members embodying the names thus submitted and shall in such notice state the dates fixed by the Committee for the opening and closing of the ballot. No person shall be eligible for election as President who has not been nominated as in this Article prescribed. The name of the gentleman elected President shall be made known to all members within seven days from the date of the closing of the ballot.

After the result of the election for the President has been notified to members, a similar procedure shall be carried out for the election of the Vice-President. Any member who has failed to obtain election as the President may be nominated for election as the Vice-President.

39. The following rules with respect to the election of the President and the Vice-President and the nomination of the Members of the Committee shall have effect, namely :—

(*a*) Seven days' interval (exclusive of Sunday and all holidays under the Negotiable Instruments Act) shall be allowed between the opening and the closing of the ballot for the election of the President and the Vice-President.

(*b*) Votes shall be received up to 3 p.m. on the day fixed for the closing of the ballot.

(*c*) Voting shall be by papers signed by the members and placed in a box provided for the purpose. No vote by proxy shall be allowed.

(*d*) After 3 p.m. on the day fixed for the closing of the ballot in each case the ballot box shall be opened by the Secretary in the presence of a Scrutineer appointed by the Committee.

(*e*) Those gentlemen in whose favour the largest number of votes for the offices of President and Vice-President are recorded shall be considered elected.

(*f*) In the event of an equality of votes preventing the election of either office-bearer the Chamber Members shall vote afresh in the manner laid down above.

(*g*) The remaining seven Members of the Committee of whom four shall for preference be mercantile members, and three shall for preference be representatives of banking, railway and shipping interests, shall be nominated by the retiring Committee in conjunction with the newly elected President and Vice-President. The names of the gentlemen selected shall be submitted to the Annual General Meeting of the Members of the Chamber for confirmation.

(*h*) If any vacancy shall occur in any year in the office of President or Vice-President during the interval between two Annual General Meetings the Committee may, if the vacancy shall occur within the period of eight weeks prior to the date on which it has been decided to hold the Annual General Meeting if such date be earlier than the 15th April and they shall if the vacancy shall not occur within the earlier of the abovementioned periods, proceed to the election in the manner laid down in Article 38 of a President or Vice-President, as the case may be, to fill the vacancy and the officer so

elected shall hold office until the next ensuing Annual General Meeting.

(*i*) The new Committee as so elected and nominated and confirmed shall take office on the day succeeding the day on which the Annual General Meeting of the Chamber shall be held and shall continue to act until the close of the day on which the next succeeding Annual General Meeting of the Chamber shall be held.

President.

40. The President shall preside at all meetings of the Committee, at all general meetings and over all deputations. He shall preside at the Annual General Meeting and address the members on such subjects as he may deem proper to bring to their notice, but such address shall not be taken to represent the views of the Chamber or of the Committee unless such representation is expressly indicated. The President shall have an original and in case of equality a casting vote at all meetings.

41. The President shall also at any time when he shall deem proper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of the Chamber, and shall perform such other duties as may be incidental to the office of President.

Vice-President.

42. The Vice-President in the absence of the President shall have the powers and perform the duties of the President.

The Committee.

43. The Committee shall meet at such times as they may deem advisable and make such regulations as they think proper

as to the summoning and holding of meetings of the Committee and for the transaction of business at such meetings and the record of their proceedings shall be open to the inspection of the Chamber Members subject to such regulations as the Committee may from time to time deem expedient.

44. The Committee shall have power at any time and from time to time to appoint any other qualified persons to be a nominated member of the Committee to fill a casual vacancy and any person so appointed shall retain his office only until the next following Annual General Meeting of the Chamber.

45. The President, or in his absence the Vice-President shall be *ex-officio* Chairman of the Committee. In the absence of both President and Vice-President the Committee shall elect their own Chairman. The Chairman shall have an original and in case of equality a casting vote.

46. Three members of the Committee shall form a *quorum* for the transaction of business.

47. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of the members of the Chamber at least seven days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt with or disposed of as the meeting shall determine.

48. The management of the business and funds of the Chamber shall be vested in the Committee who, in addition to the powers by these Articles expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Chamber and are not hereby or by law expressly directed or required to be exercised or done by the Chamber in General Meeting.

49. Without prejudice to the general powers conferred by Article 48 hereof the Committee shall have power :—

(*a*) To appoint any departmental committees or sub-committees and such departmental committees or sub-committees may be permanent or temporary or for special purposes as the Committee may determine.

(*b*) To delegate, subject to such conditions as they think fit, any of their powers to departmental committees or sub-committees, and to make, vary and repeal bye-laws or rules for the regulation of the proceedings of departmental committees or sub-committees.

(*c*) To make, vary and repeal bye-laws or rules for the regulation of the business of the Chamber, of the officers or servants or of the members of the Chamber, or of any department or section of the Chamber.

(*d*) To pay the costs, charges and expenses preliminary and incidental to the promotion, formation, established and registration of the Chamber.

(*e*) From time to time to appoint, and at their pleasure to remove or suspend, such Secretaries, officers, clerks, agents and servants, for permanent, temporary or special services as they may from time to time think fit and to determine their powers and duties and to fix their salaries, wages, commission or emoluments and to require security in such instances and to such amount as they may think fit.

(*f*) To purchase all articles and things which may from time to time be required by the Chamber, and to pay for the same in cash or otherwise as may be deemed expedient.

(*g*) To purchase, take on lease, or otherwise acquire any land, building, houses, or other immovable property in the Presidency of Bombay as may be required or deemed expedient for the purposes of the Chamber.

(*h*) To undertake on behalf of the Chamber the payment of all rent and the performance of all covenants, conditions and agreements contained in or reserved by any deed or contract to which the Chamber may be a party, or which may have been assigned to the Chamber, to insure and keep insured, if deemed expedient, all or any of the buildings, articles or other property of the Chamber, to insure against the consequential loss through fire, of the Chamber's revenue and/or standing charges, to execute all deeds, agreements, contracts, receipts and other documents that may be necessary or expedient for the purposes of the Chamber.

(*i*) To commence, institute, prosecute and defend all such actions and suits as the Committee may deem necessary or expedient on the part of the Chamber and to compromise or submit to arbitration the same actions and suits as the Committee in their discretion may think fit.

(*j*) To make and give receipts, releases, and other discharges for money payable to the Chamber and for the claims and demands of the Chamber.

(*k*) To determine the manner in which bills, notes, receipts, acceptances, endorsements, cheques, releases, contracts and documents shall be signed or executed by or on behalf of the Chamber.

(*l*) To execute in the name and on behalf of the Chamber in favour of any member of the Committee or other person who may incur or be about to incur any personal liability for the benefit of the Chamber such mortgages of the Chamber's property (present and future) as they may think fit and any such mortgage may contain a power of sale and such other powers, covenants, and provisions as shall be agreed upon.

(*m*) To establish and support or aid in the establishment and support of associations, institutions, funds or trusts, calculated to benefit employees or ex-employees of the Chamber or the dependants or connections of such persons and to grant pensions and allowances and to make payments towards insurance and to subscribe, donate or guarantee money for any charitable, patriotic or benevolent purpose or for any exhibition or for any public, general or useful object.

(*n*) To invest and deal with any of the monies of the Chamber not immediately required for the purposes thereof upon such securities and in such manner as they may think fit and from time to time to vary or realise such investments.

(*o*) From time to time at their discretion to raise or borrow any sum or sums of money for the purposes of the Chamber and to secure the repayment of such moneys in such manner and upon such terms and conditions in all respects as they think fit and in particular by the issue of Debentures or Debenture Stock of the Chamber, charged upon the property and assets of the Chamber (both present and future).

(*p*) To enter into arrangements upon such terms and subject to such conditions as the Committee may deem desirable for working in connection with any Association organized for the protection or better development of any branch of trade, commerce or manufacture in Bombay or with like objects, that may apply to be allowed to work in connection with the Chamber, provided the objects for which such Association is or shall be formed are not inconsistent with the objects of the Chamber as defined in its Memorandum of Association.

(*q*) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber, or for the purpose of defining the terms and conditions of the joint working of the business of such Association or as may from time to time be agreed upon between such Association and the Committee.

SECRETARY.

50. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Chamber and of funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber and of all Associations

working in connection with the Chamber. He shall duly notify members of their election, collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

Assistant Secretary.

51. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

General Meetings.

52. General Meetings of the Chamber shall be held at least once in every year and not more than fifteen months after the holding of the last preceding General Meeting and at such time and place as may be determined by the Committee. The above-mentioned General Meetings shall be called Annual General Meetings; all other General Meetings shall be called Special General Meetings.

53. The Committee may, whenever they think fit, and they shall upon a requisition made in writing by not less than any ten Chamber Members of the Chamber, forthwith proceed to convene a Special General Meeting.

54. Any requisition made by the Chamber Members shall express the objects of the meeting proposed to be called and shall be left at the Registered Office of the Chamber. It must be signed by the requisitionists and may consist of several documents in like form, each signed by one or more requisitionists.

55. Upon the receipt of such requisition, the Committee shall within fourteen days after the receipt thereof proceed to convene a Special General Meeting. If they do not proceed to convene the same within twenty-one days after the receipt of the requisition the requisitionists or a majority of them, may themselves convene a Special General Meeting to be held within three months from the date of the deposit of the requisition on such day and at such place as the persons convening the same may determine. In case at any such Special General Meeting a resolution requiring confirmation at another meeting is passed, the Committee shall forthwith convene a further Special General Meeting, and if they do not convene the same within seven days from the date of the passing of such resolution, the requisitionists or a majority of them may themselves in like manner but without a further requisition convene the meeting necessary to confirm the resolution. Any meeting convened under this Article by the requisitionists shall be convened in the same manner as nearly as possible as that in which meetings are to be convened by the Committee.

56. Save as hereinafter mentioned seven clear days' notice to the members specifying the place, day and hour of meeting and in case of special business the general nature of such business shall be given either by advertisement or by notice sent by post or otherwise served as hereinafter provided.

57. Where it is proposed to pass a Special Resolution the two meetings may be convened by one and the same notice and it is to be no objection to such notice that it only convenes the second meeting contingently on the resolution being passed by the requisite majority at the first meeting.

58. The accidental omission to give any such notice to any of the members shall not invalidate any resolution passed at any such meeting.

Proceedings of General Meetings.

59. The business of any Annual General Meeting shall be to receive and consider the income and expenditure account, the balance sheet and the reports of the Committee and of the Auditors to confirm the appointment of nominated members of the Committee, to appoint auditors and to transact any other business which, under these presents ought to be transacted at an Annual General Meeting.

60. All other business transacted at an Annual General Meeting and all business transacted at a Special General Meeting shall be deemed special.

61. No business shall be transacted at any General Meeting unless a *quorum* of members is present at the time when the meeting proceeds to business.

62. Three Chamber members personally present shall be a *quorum* for a General Meeting for the choice of a Chairman for the Meeting in the absence of the President and Vice-President of the Chamber and of all the nominated members of the Committee, or in default of any such member being willing to act, the consideration of the accounts and the report of the Committee and Auditors and for the adjournment of the meeting. Except for these purposes the *quorum* of a General Meeting shall be nine Chamber members present personally and entitled to vote.

63. If within fifteen minutes from the time appointed for the meeting a *quorum* is not present, the meeting, if convened upon the requisition of members, shall be dissolved ; in any other case it shall stand adjourned to such day in the next week and at such time and place as the Committee may appoint.

64. At any adjourned meeting the Chamber members present and entitled to vote, whatever their number, shall form a *quorum* and shall have power to decide upon all matters which

could properly have been disposed of at the meeting from which the adjournment took place if a *quorum* had been present.

65. The President or in his absence the Vice-President shall preside as Chairman at every General Meeting of the Chamber.

66. If there be no such Chairman or if at any meeting he shall not be present within fifteen minutes after the time appointed for holding such meeting or shall decline to take, or shall retire from, the chair, the nominated members of the Committee present shall choose some one of their number to be the Chairman of the meeting and if no such member of the Committee is present, or if all such members of the Committee present decline to take the chair, the members shall choose some one of their number to be Chairman.

67. The Chairman may, with the consent of the meeting, adjourn any meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.

68. At every General Meeting all questions shall be determined immediately by a show of hands.

69. A declaration by the Chairman of any General Meeting that a resolution has been carried thereat upon a show of hands shall be conclusive and an entry to that effect in the book of proceedings of the Chamber shall be sufficient evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against such resolution.

70. In the case of an equality of votes upon any question at any meeting the Chairman of the meeting shall be entitled to a casting vote in addition to his own vote as a member.

71. One month's notice at the least specifying the place, the day and hour of the meeting and the nature of the special

business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to Arbitrations, or to the Measurement Department of the Chamber or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port of Bombay.

72. Three months' notice at the least, specifying the place the day and the hour of the meeting and the nature of the special business shall be given of any Special General Meeting convened to revise, alter or amend the regulations of the Chamber as contained in these Articles of Association.

Votes of Members.

73. Every Chamber Member shall have one vote.

74. Any number of representatives of a firm registered as a Chamber Member in their conventional name or of any joint-stock company or other corporation registered as a Chamber Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

Minutes.

75. The Committee shall cause minutes to be duly entered in books provided for the purpose—

(*a*) Of all appointments of officers ;

(*b*) Of the names of the Members of the Committee present at each meeting of the Committee and of any Sub-Committee ;

(*c*) Of all orders made by the Committee and any Sub-Committee ;

(*d*) Of all resolutions and proceedings of General Meetings and of meetings of the Committee and any Sub-Committee ;

and any such minutes of any meeting of the Committee or of any Sub-Committee or of the Chamber if purporting to be signed by the Chairman of such meeting or the Chairman of the next succeeding meeting shall be receivable as *prima facie* evidence of the matters stated in such minutes.

ACCOUNTS.

76. The Committee shall cause proper books of account to be kept of the transactions of the Chamber and of the assets, credits and liabilities thereof, which books of account shall be kept at the Registered Office of the Chamber or at such place or places, and in the charge of such person or persons as the Committee may from time to time direct.

77. The Committee shall from time to time determine whether and to what extent and at what times and places, and under what conditions and regulations the accounts and books of the Chamber or any of them shall be open to the inspection of the members (not being members of the Committee) and no member (not being a member of the Committee) shall have any right of inspecting any account or book or document of the Chamber except as conferred by law or authorised by the Committee or by the Chamber in General Meeting.

78. At the Annual General Meeting in each year the Committee shall lay before the Chamber an income and expenditure account and a balance sheet containing a summary of the property and liabilities of the Chamber made up to a date not more than six months before the meeting from the time when the last preceding account and balance sheet were made up, or in the case of the first account and balance sheet from the incorporation of the Chamber.

79. Every such balance sheet shall be accompanied by a report of the Committee as to the state and condition of the

Chamber and as to the amounts (if any) which they may have resolved to carry to Reserve Fund or any Sinking Fund and to depreciation according to the provisions in that behalf hereinbefore contained and the statement, report, and balance sheet shall be signed by at least two members of the Committee and countersigned by the Secretary.

80. A printed copy of such account and balance sheet and report of the Committee and Auditors shall, at least seven days previous to the meeting, be served on every Chamber Member of the Chamber in the manner in which notice are hereinafter directed to be served and a copy shall also be deposited at the Registered Office of the Chamber for the inspection of Chamber Members during a period of at least seven days before the meeting.

AUDIT.

81. Once at least in every year the accounts of the Chamber shall be examined and the correctness of the Income and Expenditure Account and balance sheet ascertained by one or more Auditor or Auditors.

82. The Chamber at each Annual General Meeting shall appoint an Auditor or Auditors to hold office until the next Annual General Meeting and the following provisions shall have effect, that is to say :—

(*a*) If an appointment of auditor is not made at an Annual General Meeting, the Government of Bombay may, on the application of any Chamber Member of the Chamber, appoint an Auditor for the current year and fix the remuneration to be paid to him by the Chamber for his services.

(*b*) A member of the Committee or other officer of the Chamber and a partner of such member or officer

and any person in the employment of such member or officer shall not be capable of being appointed an Auditor of the Chamber.

(c) A person other than a retiring Auditor shall not be capable of being appointed Auditor at an Annual General Meeting unless notice of intention to nominate such person to the office of Auditor shall have been given by a Chamber Member to the Secretary not less than fourteen days before the meeting and the Secretary shall send a copy of any such notice thereof to the Chamber Members either by advertisement or in any other manner allowed by the Articles not less than seven days before the meeting.

Provided that if after notice of the intention to nominate an Auditor has been so given, an Annual General Meeting is called for a date fourteen days or less after the notice has been given, the notice though not given within the time required by this provision shall be deemed to have been properly given for the purpose thereof, and the notice to be sent or given by the Chamber may, instead of being sent or given within the time required by this provision, be sent or given at the same time as the notice of the Annual General Meeting.

(d) The first auditors of the Chamber may be appointed by the Committee, and if so appointed shall hold office until the first Annual General Meeting unless previously removed by a resolution of the Chamber Members in General Meeting in which case the Chamber Members at that meeting may appoint Auditors.

(*e*) The Committee may fill any casual vacancy in the office of Auditor but while any such vacancy continues the surviving or continuing Auditor or Auditors (if any) may act.

83. The remuneration of the Auditors shall be fixed by the Chamber in General Meeting except that the remuneration of any Auditor appointed to fill any casual vacancy may be fixed by the Committee.

84. Every Auditor of the Chamber shall have a right of access at all times to the books and accounts and vouchers of the Chamber and shall be entitled to require from the Committee and Officers of the Chamber such information and explanations as may be necessary for the performance of the duties of the Auditors.

85. The Auditors shall make a report to the members on the accounts examined by them, and on every balance sheet laid before the Chamber in General Meeting during their tenure of office and in every such report shall state—

(*a*) Whether or not they have obtained all the information and explanation they have required, and

(*b*) Whether, in their opinion, the balance sheet referred to in the report is properly drawn up so as to exhibit a true and correct view of the state of the Chamber's affairs according to the best of their information and the explanations given to them and as shown by the books of the Chamber.

86. The balance sheet shall be signed on behalf of the Committee by two of the Members of the Committee and the report

of the Auditors shall be attached to the balance sheet or there shall be inserted at the foot of the balance sheet a reference to the report and the report shall be read before the Chamber in General Meeting.

87. Every account of the Committee, when audited and approved by a General Meeting, shall be conclusive except as regards any error discovered therein within three months next after the approval thereof. Whenever any such error is discovered within that period the account shall forthwith be corrected and thenceforth shall be conclusive.

NOTICES.

88. A notice may be served upon any member personally or by sending it through the post in a prepaid letter addressed to such member at such member's registered address.

89. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

SEAL.

90. The Committee shall forthwith provide a common seal for the purposes of the Chamber and shall have power from time to time to destroy the same and substitute a new seal in lieu thereof and shall provide for the safe custody of the seal for the time being and it shall not be used except by the authority of the Committee and in the presence of the President or Vice-President of the Chamber.

91. Deed bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

*

Names, Addresses and Descriptions of Subscribers.	Name, Address and Description of Witness.
L. S. HUDSON, Ballard Road, Bombay, Merchant. V. A. GRANTHAM, Forbes Building, Home Street, Bombay, Merchant. H. F. E. FREELAND, Agent's Office, Bombay, Baroda and Central India Railway, Bombay. T. E. CUNNINGHAM, 16, Bank Street, Bombay, Merchant. C. H. GOODALL, 9, Wallace Street, Bombay, Merchant. A. K. GRAHAM, Graham's Building, Parsee Bazaar Street, Bombay, Merchant J. MULLER, 1, Rampart Row, Bombay, Merchant. G. C. RICHARDSON, Parel Road, Byculla, Bombay, Merchant. W. P. G. TAGGART, Esplanade Road, Bombay, Banker.	Witness to these signatures— C. B. SAYER, Secretary, Bombay Chamber of Commerce, Bombay.

* Dated this, 1st day of May, 1924.

By-Laws for the election of Members of the Chamber as Trustees of the Port of Bombay.*

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

1. Chamber members only shall be eligible for election as Trustees of the Port of Bombay.

2. The Committee of the Chamber shall as and when necessary invite applications from Chamber members for election as Trustees of the Port of Bombay, and shall fix the date on which the ballot shall be opened.

3. Any Chamber member desirous of becoming a candidate for election as a Trustee of the Port of Bombay shall signify in writing such his desire to the Secretary seven clear days before the date fixed for the opening of the ballot.

4. If the number of candidates for election shall be the same as the number of vacancies, the candidates shall be deemed to be elected.

5. If the number of candidates for election shall exceed the number of vacancies, the Secretary shall send the names of the candidates to each Chamber member three clear days before the date fixed for the opening of the ballot.

6. The ballot shall remain open for three consecutive days (exclusive of Sunday and Bank Holidays) from 10-30 a.m. to 4 p.m. on each day.

7. The voting shall be by papers signed by the Chamber members and deposited in a box provided by the Committee for the purpose. No vote by proxy shall be allowed.

*These by-laws also apply to the election of the Chamber's representatives on the Board of the City of Bombay Improvement Trust, the Bombay Municipal Corporation, and the Bombay Development Board Advisory Committee.

8. No vote shall be received for any candidate whose name has not been circulated by the Secretary under Rule 5 hereof.

9. No vote shall be received from any person who is not a Chamber member.

10. After 4 p.m. on the day fixed for the closing of the ballot, the ballot box shall be opened by a Scrutineer (previously appointed by the Committee) and the Secretary who shall jointly declare in writing the result of the voting.

11. The candidate, or where there is more than one Trustee to be elected, the candidates, not exceeding the number of Trustees to be elected, who has or have the largest number of votes shall be declared duly elected.

12. In the event of an equality of votes preventing the due election of any of the candidates, the Chamber members shall vote afresh in the manner above laid down in respect of the candidates having the equal number of votes.

13. In the event of a casual vacancy or the temporary absence of a Trustee, the same course shall be followed in the appointment of a substitute.

Regulations governing the appointment of arbitrators and umpires appointed by the Chamber in all disputes other than those conducted under the Chamber's agreement with the Bombay Native Piecegoods Merchants' Association, dated the 7th of August, 1913.

(1) The Chamber does not appoint surveyors to act on behalf of any one party, nor will arbitrators be appointed *ex parte*. All arbitrators appointed by the Chamber are appointed at the request of both parties to the dispute and *only* on receipt of a document or documents signed by both parties stating that they unconditionally agree to abide by the decision of the arbitrator, whosoever he may be, who is appointed by the Chamber.

(2) The dealer or indentor, as the case may be, shall state precisely his points of complaint against the tender.

Statements such as "goods not up to standard," "goods not saleable," "goods of inferior quality," "goods not equal to basis sample," etc., are not sufficient to comply with this rule; it must be stated precisely and in what respect or respects the goods are considered not to be a fair tender.

(3) The indent, basis sample (if any), invoice and any other relevant documents shall be forwarded for submission to the arbitrator.

(4) Neither party to the dispute shall be allowed to appear before the arbitrator either in person or by proxy, nor shall they be allowed to instruct or request any third person to appear before the arbitrator, except, in each case, at the arbitrator's request.

(5) Whenever possible one or more unopened cases out of the consignment in dispute shall be forwarded to the office of the Chamber for the inspection of the arbitrator. Whenever it is impossible to submit unopened cases, one or more packages out of the consignment shall be sealed and initialled by both parties to the dispute and forwarded to the office of the Chamber, on the understanding that by so initialling the sealed packages both parties to the dispute agree that the packages so sealed and initialled shall represent typical samples of the consignment for the purpose of the arbitration.

(6) Whenever it is impossible or inconvenient owing to the nature of the goods for packages to be forwarded to the Chamber's office, the party to the dispute in whose godown the goods are stored shall indicate where the goods are stored, and shall, if called upon to do so, arrange for someone to point out the goods to the arbitrator. When the consignment is stored on the premises of some third party, then the party on whose behalf the goods are so stored shall perform the aforesaid services.

(7) The following fees shall be paid :—

Rs. 45 when neither party is a member of the Chamber.	for each indent.
Rs. 20 when one party only is a member of the Chamber,	
Rs. 15 when both parties are members of the Chamber,	

Of the above sums, the amounts that will be paid to the arbitrator are Rs. 30, Rs. 15 and Rs. 10 respectively.

In addition Rs. 20 shall be paid to cover the cost of the stamp duty on each award ; if the cost of the stamp amounts to less than Rs. 20, the balance will be refunded.

The amount of the stamp duty on the award depends on whether the party to the dispute who raises the objection to the goods is willing to accept and pay for the goods but claims an allowance to compensate for their alleged inferiority, late arrival, etc., or whether on account of the inferiority he desires not to accept the goods at all. Information on this point must therefore be supplied.

(8) Whenever the arbitrator has to proceed to any place other than the office of the Chamber for any purpose in connection with the arbitration an extra fee of Rs. 5 shall be paid.

(9) A special fee, to be fixed by the Committee, shall be paid for arbitrations involving much time or trouble.

(10) If the request for the appointment of an arbitrator is withdrawn before an arbitrator is appointed, the fees will be returned in full; if the arbitration is not proceeded with after the appointment of the arbitrator, then the following fees shall be payable:—

Rs. 15 when neither party is a member of the Chamber, and

Rs. 5 when one or both are members of the Chamber.

(11) All fees to be paid on account of arbitrations, except extra fees payable under Rule 9 above, shall be paid in advance by the party that first applies for the arbitration.

(12) The arbitrator's award will be forwarded to the party that pays the fees on account of the arbitration. Extra copies of the award may be obtained by either party on payment of Rs. 5 per copy, *plus* the stamp duty chargeable on the copy which, if the duty on the original does not exceed one rupee, is the same as on the original, and in all other cases is two rupees.

(13) All the above rule except No. 1 apply to the appointment of umpires. Umpires will be nominated when properly appointed surveyors refer a dispute to an umpire to be appointed by the Chamber and it has previously been agreed by each party to the dispute either that they will accept the decision of an umpire appointed by the Chamber or that they will accept the decision of an umpire appointed by, or at the request of, the surveyors.

A copy of each surveyor's report must accompany all applications for the appointment of an umpire, in addition to the fees, documents, etc., mentioned above.

(14) All the above conditions and rules shall be complied with before the Chamber will proceed to deal with any application for the appointment of an arbitrator or an umpire, but the Chamber does not bind itself to proceed in accordance with any of the above rules, which are merely amplifications, set out for the guidance of applicants for arbitrations, of the rules regarding general disputes and arbitrations, as contained in the rules and regulations of the Bombay Chamber of Commerce.

Rules Regarding General Disputes and Arbitrations.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924).

I. The Chamber, through its Committee, is prepared to arbitrate upon all questions of mercantile interest submitted—

(1) either direct from the two parties to the dispute,

(2) or from the two surveyors or arbitrators appointed by the two parties to the dispute.

In (1) the Chamber, through its Committee, will appoint an Arbitrator. In (2) it will appoint an Umpire.

II. The following fees, to be remitted to the Secretary of the Chamber, together with the application for the appointment of an arbitrator or umpire, will be charged :—

(*a*) When both parties to the dispute are members of the Chamber Rs. 15, of which Rs. 5 will go to the funds of the Chamber and Rs. 10 to the gentleman appointed by the Chamber.

(*b*) When only one party to the dispute is a member of the Chamber Rs. 20, of which Rs. 5 will go to the funds of the Chamber and Rs. 15 to the gentleman appointed by the Chamber.

(*c*) When neither party is a member of the Chamber Rs. 45, of which Rs. 15 will go to the funds of the Chamber and Rs. 30 to the gentleman appointed by the Chamber.

(*d*) In the event of the arbitration not being proceeded with the fee deposited will be refunded, with the exception of the Chamber's fee of Rs. 5 under clauses (*a*) and (*b*) and Rs. 15 under clause (*c*).

In addition Rs. 20 shall be paid to cover the cost of the stamp duty on each award ; if the cost of the stamp amounts to less than Rs. 20, the balance will be refunded.

Note.—In all cases where the dispute is not capable of being decided in the rooms of the Chamber an extra sum of Rs. 5 will be charged to cover the expenses of the gentleman appointed by the Chamber and will be paid to him.

III. The Committee of the Chamber reserves the right to charge in special cases, involving much time and trouble, a special fee to be fixed by the Committee.

IV. The Committee of the Chamber are hereby authorised to issue and to enforce regulations for the working and interpretation of the general principles laid down in these rules.

Rules regarding Committees of Arbitration.

(Adopted at a Special General Meeting of the Chamber held on the 24th September 1924.

Seeing it to be desirable that questions affecting the prevailing customs of trade in Bombay should be settled in such a way that the decisions arrived at may be properly recorded, and stand hereafter as precedents to regulate the settlement of similar disputes, it was decided by the Chamber, at a General Meeting held on 3rd August 1880, to try and institute such a system as it might be hoped would attain this object. References to the Chamber shall be open to all persons ; and if any question affecting, or subject to, the custom of trade of Bombay be submitted with the mutual consent of those interested, to the Committee of the Chamber, the latter will take it into consideration, and, if they consider it desirable, will appoint a Special Sub-Committee of Arbitration for its settlement under the following regulations :—

1.—A Sub-Committee shall consist of three members of whom at least one should belong to the General Committee of the Chamber.

2.—A record book shall be kept in which all details shall be entered both as to the questions in dispute, the decisions of the Committee, &c., &c. This book shall be open to all members of the Chamber.

3.—The Sub-Committee may refer to the General Committee for instructions on any point of difficulty.

4.—With the concurrence of those interested, the Sub-Committee may take Counsel's opinion or the evidence of experts, at the expense of the disputants.

5.—The Sub-Committee may decline to express an opinion on the plea that points of law are involved in the case.

6.—A unanimous opinion expressed by the Sub-Committee shall be at once communicated to the parties interested by the General Committee.

7.—Any member of the Sub-Committee dissenting from the conclusion arrived at by the other two may communicate his reasons for dissenting when the Report is handed into the General Committee.

8.—An opinion given by the Sub-Committee from which dissent is expressed by any of the members shall be reconsidered by the General Committee.

9.—If, out of the General Committee, not less than three members consider that the expression of dissent is justified, the Sub-Committee may be asked to reconsider the case.

10.—If, on reconsideration, the opinion of the Sub-Committee remains unchanged, the decision shall be communicated to the parties interested by the General Committee.

11.—It shall be open to the General Committee to record, in such way as they may consider best, any cases which may be useful as precedents in establishing the custo of the Port.

12.—A minimum fee of Rs. 30 shall be payable to the Secretary of the Chamber by each of the parties to the Arbitration on filing their case, and shall be distributed as follows—Not less than Rs. 15 to the General Funds of the Chamber, and the remainder equally among the arbitrators.

13.—In a case involving a larger fee than Rs. 30 from each party the same shall be fixed by the General Committee who shall also decide as to the distribution. Any extra expense incurred shall be borne by the disputants.

Rules for Surveys and Arbitrations on Piece-Goods.

As agreed upon with the Native Piece-Goods Merchants' Association on 7th August 1913.

(*Adopted at a Special General Meeting of the Chamber held on the 24th September* 1924.)

1. The Chamber of Commerce and the Native Piece-Goods Merchants' Association will each appoint a number of members not exceeding 30 to act as Surveyors.

2. In event of Surveyors disagreeing in their award they may refer the matter to an Umpire chosen by themselves before the arbitration is commenced. The said Umpire to be selected either from the official lists of Surveyors drawn up by the Chamber and the Association, respectively, or from the list of Umpire drawn up as mentioned in Clause 4.

3. If Surveyors are unable to agree as to their Umpire and also disagree in their award, they shall refer the dispute to the Chamber of Commerce for the appointment of an Umpire.

4. The list of Umpires will be drawn up at a meeting held in the Chamber of Commerce between the Chairmen and Vice-Chairmen of the Chamber and of the Association, respectively, and the number selected from each body shall be equal. The number of each shall not be less than six and not more than twelve. The actual number shall be fixed at the first meeting held.

At this said Meeting the representatives of the Chamber and of the Association will select their own Umpires, respectively.

5. The appointment of Umpires is left to the Chamber of Commerce when disputes are referred to the Chamber for such an appointment.

6. In cases where it is considered that special expert knowledge is required, the Chamber has the right to appoint an Umpire who may not necessarily be on the official list of Umpires.

7. In all cases, the decision of an Umpire shall be final.

8. This agreement shall come into force on 15th October, but business shall be resumed at once.

9. Six months' notice in writing shall be given by either party before this agreement can be terminated.

NOTE.—The Chamber undertakes to act fairly in the appointment of Umpires as between the two parties.

The proposed additions Nos. 1, 2, 3, 4 mentioned in the Association's letter, dated 2nd April last, are withdrawn, and No 5 is accepted.

No. 5 reads as follows:—

In cases where both the Surveyors agree as to the buyer's right to more or less compensation as regards the complaints made, but the only point of disagreement is the amount of the compensation, the Umpire shall either agree with one or other of the Surveyors, or shall award compensation within the limits awarded by the Surveyors.

10. The Native Surveyors to be chosen from among the following:—

Mr. Vithaldas Damodar Govindji ..	Messrs.	Damodar Govindji.
„ Motilal Valabhji	„	Motilal Keshavji..
„ Motilal Kanji Kapadia, J.P. ..	„	Kanji Dharamsey.
„ Harjiwan Walji	„	Harjiwan Walji.
„ Devidas Madhavji Thakersey, J. P.	„	Madhavji Thakersey.
„ Narandas Purushotam	„	Kavasji Framji & Co.
„ Ramdas Raghavji	„	Raghavji Govindji.
„ Manmohandas Ramji, J.P. ..	„	Manmohandas Ramji.
„ Goculdas Jivrai Dayal ..	„	Ghella Dayal.

Mr.	Vasanji Naranji	Messrs.	Vasanji Naranji.
„	Danjibhai Ardeshar	„	Danjibhai Ardeshar.
„	Balvantrai Ramchandra ..	„	Balchandra Balvant.
„	Natvarlal Narandas	„	Natvarlal Keshavlal.
„	Mathuradas Haribhai	„	Mathuradas Chatrabhuj.
„	Ranchhordas Vallabhai ..	„	Ranchhordas Vallabhai.
„	Mangaldas Gopalji	„	Chhotalal Mangaldas.
„	Karsandas Premji	„	Karsandas Purushotam.
„	Narotamdas Bhanji	„	Premchand Tribhovandas.
„	Mulji Luxmidas	„	Valji Sunderji.
„	Jethabhai Walji	„	Jethabhai Walji.
„	Mathuradas Dungarsey ..	„	Mathuradas Liladhar & Co.
„	Valabhdas Chatrabhuj Shivji..	„	Chatrabhuj Shivji.
„	Motilal Narandas	„	Natverlal Keshavlal.
„	Runchordas Hurjiwan ..	„	Damodar Haridas.
„	Dorabji Nasharwanji Pavri ..	„	Damodar Nasharwanji & Co.
„	Valji Govindji	„	Morarji Kallianji & Co.
„	Morarji Hemraj Kanji ..	„	Hemraj Kanji.
„	Bhimji Kara	„	Bhimji Kara.
„	Devchand Bagvanji	„	Kanji Karshanji.
„	Keshawji Ramji Laxmidas ..	„	Keshavji Ramji Luxmidas.

11. The European Surveyors to be chosen from among the following:—

Mr.	D. B. Ashworth ..	Messrs.	James Finlay & Co., Ltd.
„	L. Barraclough	„	Ormerods (India), Ltd.
„	J. Bullock	„	Shaw, Wallace & Co.
„	R. L. Darley	„	Owen & Okell.
„	B. G. Davy	„	J. A. Begbie & Co., Ltd.
„	W. Deacon	„	Lyon, Lord & Co.
„	F. G. Dikkers	„	Holland Bombay Trading Co., Ltd.
„	M. Fox	„	Forbes, Forbes, Campbell & Co. Ltd.

Mr. G. J. J. Griffiths	..	Messrs. Wilson Latham & Co.,
„ A. Hampson ..	..	„ J. Duxbury & Co., Ltd.
„ L. A. Halsall ..	..	„ The Anglo-Siam Corporation, Ltd.
„ E. Hargreaves ..	..	„ Wilson Latham & Co., Ltd.
„ G. L. Holroyd ..	..	„ Walter N. Cresswell & Co., Ltd.
„ W. V. Hothersall	..	„ Steiners, Ltd.
„ V. F. Noel-Paton	..	„ Killick Nixon & Co.,
„ R. A. F. Kidson	..	„ Grahams Trading Co. Ltd.
„ R. Locke.. ..	..	„ W.H. Scales & Co., Ltd.
„ J. F. Macdonell	..	„ The Bombay Co., Ltd.
„ A. McIntosh ..	..	„ Greaves Cotton & Co., Ltd.
„ A. Pether ..	..	„ David Sassoon & Co., Ltd.
„ R. Randow ..	..	„ Gutmann & Co.
„ T. Sharples ..	..	„ Steiners, Ltd.
„ G. E. S. Sheers	..	„ Fleming, Shaw & Co., Ltd.
„ J. Stott	..	„ Gillanders, Arbuthnot & Co.
„ N. Tombazi ..	..	„ Ralli Brothers.
„ H. Vogt	..	„ E. Spinner & Co.

12. Umpires to be chosen from the following lists:—

Mr. L. Barraclough ..	..	Mr. Goculdas Jivraj Dayal.
„ R. L. Darley ..	..	„ Vithaldas D. *Govindji.*
„ W. Deacon ..	..	„ Vussonji Naranji.
„ M. Fox	..	„ Purshotam *Cooverji Master.*
„ A. Hampson ..	..	„ Devidas M. *Thackersey.*
„ J. F. Macdonell	..	„ Munmohandas Ramji, J. P.
A. McIntosh ..	..	„ Motilal Kanji.
„ Thomas Sharples	..	„ Harjivan Valji.
„ G. E. S. Sheers	..	„ Mathuradas Haribhai.
„ P. D. Perdikidi	..	„ Balvantrai Ramchandra.

13. The fee for each Umpire's decision will be Rs. 15, of which Rs. 5 to be paid to the Chamber and Rs. 10 to the Umpire, loser paying, subject to the provisions of the Rule following.

14. It is to be understood that in the event of its being proved to the satisfaction of Surveyors that the importing house

had previously offered an allowance in settlement of the dealer's claim equal to, or more than, the allowance granted by the Surveyors, then the whole cost of the survey shall fall on the dealer. On the other hand, if it be proved to the satisfaction of Surveyors that the dealer had offered to accept an allowance equal to, or less than, the allowance decided on by the said Surveyors, then the whole cost of the survey shall fall on the importing house.

Rules and Regulations of the Provident Fund.

(Adopted at a Meeting of the Committee of the Chamber held on the 9th July 1924.

1. The Fund shall be called "THE BOMBAY CHAMBER OF COMMERCE PROVIDENT FUND."

2. In these rules unless there is something repugnant in the subject or context :—

"Chamber" means the Bombay Chamber of Commerce.

"Committee" means the Committee for the time being of the Bombay Chamber of Commerce.

"Trustees" means the Trustees of the Fund for the time being appointed as hereinafter provided.

"Salary" or "Pay" means only the fixed monthly salary received by each employé from the Chamber and does not include any acting, officiating or personal allowance, bonus, commission or other remuneration or profit whatever uncertain in amount or derived by any employé by any means outside his fixed ascertained salary.

"Member" means any person in the service of the Chamber who is also a subscriber to the Fund.

3. The object of the Fund shall be to provide every employé who is a member with a sum of money the amount of which will be ascertainable according to these rules on the termination of his service with the Chamber.

4. The Fund shall be managed by the Committee of the Chamber for the time being whose decision shall be final and binding upon all members.

5. All the necessary expenses of management and all other costs, charges, and expenses to which the Committee or the Chamber shall be put in connection with the Fund for any reason whatever shall be borne by and be a charge on the Fund.

6. Two members of the Committee shall be appointed at the General Meeting to be Trustees of the Fund. In the event of a vacancy occurring in the course of any year the Committee shall appoint another member to fill the vacancy for the remainder of such year.

7. These rules shall come into operation on the 1st day of January 1907.

8. Every employé who shall enter the service of the Chamber on or after the 1st day of January 1907 shall forthwith be and become a member.

9. Every employé who shall have entered the service of the Chamber prior to and shall still be in its service on the said 1st day of January 1907 shall have the option for a period of 30 days after the said 1st day of January 1907 of becoming a member by declaring in writing addressed to the Committee his desire so to become a member.

10. These rules shall operate to bind every member who shall become a member by exercising his option under rule 9 in the same way as if he had become a member by entering the service of the Chamber after the said first day of January 1907.

11. Every employé who shall be or become a member shall be subject to these Rules and shall sign an agreement in the form annexed to these Rules.

12. Every member shall contribute 8¼ per cent. of his salary to the Fund.

13. The contribution of each member shall be deducted from his pay on the last day of each month.

14. The Chamber will on the 30th June and 31st December in each year contribute and pay to the Fund a sum which shall be equal to the aggregate contributions of all the members during the half year preceding each of such days respectively.

15. The Committee shall in any manner they may think most convenient from time to time deduct from any sum payable by them to any employé whether by way of salary or otherwise such sum as may be required to pay any contribution due from him to the Fund and shall from time to time deal with the sum so deducted in the manner prescribed in Rule 17.

16. The contribution of any employé absent on leave or furlough shall, during the period of such absence be assessed on the salary allowed to him during such absence, but any employé shall be at liberty, subject to the consent of the Committee, to contribute on the full amount of his salary if he should so desire, provided notice in writing of such desire shall have been given by him to the Committee prior to the due date for payment of salary next after such employé shall have obtained leave or furlough.

17. The Committee shall from time to time pay into the Imperial Bank of India or such other bank as the Committee may select to the credit of an account to be opened in the names of the Trustees all monies received by them. All monies to the credit of such account shall be dealt with only in accordance with these rules and such account shall be operated on only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Chamber.

18. A separate account shall be kept with respect to each member showing not only the amount of his own personal contributions with interest due thereon as it accrues but also his share of the contributions of the Chamber with interest thereon.

19. The monies of the Fund not immediately required for the purposes of the Fund shall be invested by the Trustees in their own names in Port Trust, Improvement Trust or Municipal Debentures or other duly authorised Trust securities from time to time but not later than 12 months after being credited to the Fund. The Trustees shall have power at their discretion to vary or transpose such investments into or for others, of any nature hereinbefore authorised.

20. The Trustees shall from time to time upon the written requisition of the Committee pay to them such sum or sums as may be required for the purposes of these rules and shall, if necessary, raise the monies required for the same by a sale of the securities held by the Trustees or of a sufficient part therefor, by a loan on the security of the same.

21. The account of each member will be made up on 31st December in each year, and interest at 5½ per cent. per annum will be allowed on the amount standing to the credit of such member during such year, and the Chamber will contribute the difference (if any) between the amount of interest realised by the investment and 5½ per cent. interest as aforesaid.

22. A statement of account of each member shall be made up to the 31st December of each year and each member shall be required to certify in writing upon such account that the amount therein shown as standing to his credit is correct.

23. No member shall be entitled to claim payment of any money out of the Fund except as is by these rules expressly provided.

24. No member shall be entitled to receive any share of the contributions of the Chamber to the Fund until he shall have served the Chamber for a period of 15 years.

25. If any members shall cease to serve the Chamber before completion of a service of 15 years with the Chamber from any cause or for any reason except dismissal for misconduct, he shall be entitled to receive the amount of his own contributions only with interest thereon at 5½ per cent. per annum as aforesaid.

26. If a member shall be compelled to retire from the service of the Chamber before completing a service of 15 years with them owing to any cause beyond his control and shall satisfy the Committee by evidence which they shall deem to be satisfactory

that such was the case, the Committee may waive the forfeiture of such member of his share in the contributions of the Chamber to the Fund.

27. Dismissal of a member from the service of the Chamber for misconduct shall entail absolute forfeiture of such member of all claims on the Fund.

28. The Committee shall have power in any case in which the misconduct of a member who shall have been dismissed for misconduct shall not have been criminal to allow the member so dismissed to receive the amount of his own subscriptions only to the fund or any part thereof and with or without interest as the Committee may decide.

29. In the event of retirement of a member after completion of the 15 years' service with the Chamber he shall be entitled to receive the full amount standing at his credit including his share of the contributions of the Chamber.

30. Each member may nominate any one person who shall have attained his or her majority to whom the amount standing at the credit of such member shall be payable in the event of his death while in the service of the Chamber or before his claim on the Fund shall have been discharged and may from time to time change such nomination.

31. On the death of a member who shall have made a nomination in accordance with Rule 30 the full amount standing to his credit including his share of the contributions of the Chamber shall be paid without deduction to his nominee irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Trustees and to the Committee and to the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

32. On the death of a member who shall not have nominated any person in accordance with Rule 30 who shall be living at the time of the decease of such member the full amount standing at his credit including his share of the contributions of the Chamber shall be paid without deduction to his heirs, executors or administrators irrespective of the period for which the member may have served, and such payment shall be a good discharge to the Trustees, the Committee and the Chamber against all claims whatsoever in respect of the said Fund by any one whomsoever claiming through the said deceased member.

33. Any lapse or forfeitures which may accrue during the year shall be divided amongst the members in proportion to the amounts they have contributed during the same year and the shares thereof shall be placed to their credit and shall be paid to them respectively if and when they shall respectively become entitled to their shares of the contributions of the Chamber.

34. Payment shall be made within three months from the date of retirement or death of the member and shall include interest up to the date on which payment is made and if payment is not claimed before the expiration of the three months no interest shall accrue beyond that period.

35. Any loss to the Fund from any cause whatever shall be borne by the Fund, and neither the Trustees of the Fund nor any other person shall have any claim upon the Chamber or the Committee in respect thereof.

36. The accounts of the Fund shall be made up and audited yearly.

37. The Committee shall have the power to close the Fund at any time if considered advisable or necessary, in which event the monies in the Fund will be distributed among the members in accordance with their accounts.

38. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member for the purpose of obtaining free of stamp duty a grant of probate or letters of administration for any other purpose such certificate shall be in the following form :—

No.....

BOMBAY CHAMBER OF COMMERCE.

PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bombay Chamber of Commerce to the credit of.....

.....of.....numbered as above on the.....day of.....day of.....

was Rupees.....Dated this.....day of .....19.....entered .....

Examined.....Trustees.

39. No member shall be entitled to draw money from the Fund in respect either of principal or interest or to transfer or assign whether by way of security or otherwise howsoever his interest or any part thereof in the Fund and no such transfer or assignment shall be valid and the Trustees or Committee shall not recognise or be bound by notice to them or any of them of any such transfer or assignment and all monies standing in the books of the Fund to the credit of any member so transferring or assigning his interest as aforesaid shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund and be dealt with accordingly, and, further, if any prohibitory order or attachment or process of a Civil Court be served upon the Trustees or the Committee or any of them or any person on their behalf by which any monies standing to the credit of any member in the books of the Fund shall be attached or be

ordered to be paid into a Civil Court or be ordered to be withheld from such member, such monies shall forthwith be forfeited to the use of the Fund and be dealt with accordingly. Provided that the Committee shall be at liberty in their uncontrolled discretion at any time thereafter to give such monies or any part thereof for the benefit of such member or his wife, children or relations and the Trustees shall deal with such monies accordingly on the written requisition of the Committee.

40. If any member shall transfer or assign his interest in the Fund as aforesaid, or if such interest shall be attached or otherwise dealt with or affected as indicated by Rule 39, the Chamber may forthwith cease all contributions to the Fund in respect of such member, and all monies standing to the credit of such member represented by or referable to contributions by the Chamber and the interest thereon shall forthwith be transferred by the Trustees from the credit of such member to the credit of a suspense account, and if for a period of one year from the date of such transfer the Trustees shall not have received from the Committee written instructions to re-transfer the said monies and interest, or any part thereof, to the credit of such member, the said monies and interest, or so much thereof as shall not have formed the subject of any such instructions of the Committee as aforesaid, shall, upon the expiration of the said period of one year, be deemed to be monies which have lapsed or become forfeited and shall be dealt with in accordance with Rule 33.

41. The Chamber shall hold every Trustee indemnified against all proceedings, cost, and expenses occasioned by any claim in connection with the Fund not arising from his negligence or fraud.

42. The Committee shall have the power after one month's notice to members to make any alterations, amendments or additions which they may consider necessary in or to these Rules.

I hereby declare that I have read the foregoing Rules of the Provident Fund of the Bombay Chamber of Commerce and that I agree to be bound by them.

Dated the.....day of.....19

Name in full.....

Date of Birth.....

Nature of Appointment.....

Date of joining Service.....

Salary per mensem, Rupees.....

Signature .....

Witness .....

Witness .....

Rules and Regulations for the Measurement for Tonnage of cotton and other goods in bales or packages under the orders of the Bombay Chamber of Commerce.

(Adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.)

I. Whereas it is expedient to collate and amend the Rules and Regulations for the measurement of goods.

II. All such Rules and Regulations hitherto in force are hereby rescinded and the following are substituted therefor with effect from the 1st April 1901.

III. In the following Rules and Regulations and in any Orders that may from time to time be issued by the General Committee of the Chamber of Commerce under Rule XVII—

(*a*) Measurer shall mean a measurer appointed by the Committee of the Chamber of Commerce for the purposes of these rules.

(*b*) Measurement shall mean measurement by such measurer.

(*c*) Shipper shall mean the person shipping the goods of his representative.

(*d*) Quay shall mean a place in the Docks or at one of the Bunders recognized for the regular shipment of goods.

(*e*) Vessel shall mean a vessel propelled by sail or steam and not being used for the conveyance of goods from the Quay to another vessel in the Port of Bombay.

(*f*) Boat shall mean a vessel, lighter or craft used for the conveyance of goods from the Quay to a vessel in the Port of Bombay.

(*g*) Package shall mean a bale, case, barrel, cask, bag or other receptacle subject to measurement.

(*h*) Consignment shall mean the whole quantity of one commodity subject to measurement to be shipped by one shipper in one vessel.

(*i*) Lot shall mean a package or number of packages forming part of a consignment and presented by one shipper at one time for measurement.

IV. Public Measurers shall be appointed under the authority of the Chamber of Commerce and stationed at the different quays to measure packages.

V. Fees, the amount of which shall from time to time be fixed under the Orders of the General Committee of the Chamber of Commerce, shall be levied in accordance with such Orders on all goods presented for measurement.

VI. No measurements shall be held good except such as are taken by a Measurer and with instruments bearing the stamp of the Chamber of Commerce.

VII. Such instruments shall be supplied and issued to the Measurers by the Chamber of Commerce.

VIII. All instruments shall be submitted to the Secretary of the Chamber of Commerce at intervals to be prescribed by the Committee and a register of such inspections shall be kept.

IX. Measurers shall be responsible for the good order of their instruments and for the prompt return to the Secretary of the Chamber of such as are defective or doubtful.

X. The Chamber's stamp borne by instruments that are found by the Secretary to be defective shall be by him defaced.

XI. Instruments on which the Chamber's stamp has been defaced may be re-stamped under the directions of the Secretary when they are in good order.

XII. Certificates of measurements shall be issued to shippers and/or to Ship Agents in such form and in such manner as the Committee for the time being shall from time to time provide.

XIII. Provided always that the Measurer may withhold or recall such certificate on his having reasonable cause to believe that an irregularity in the matter of shipment has been or is being committed in respect of the goods to which such certificate relates.

XIV. The goods measured shall be alongside the vessel within thirty-six hours after measurement, weather permitting or the certificate shall be void and the packages shall be re-measured on board, written notice being given by the owner, agent or master of the ship to the Shipper and to the Measurer respectively.

XV. Shippers shall as far as possible see that their goods are so arranged for measurement as not to retard the work of the Measurers.

XVI. The salaries of the Measurers and all other expenses connected with this system of measurement shall be paid by the Chamber of Commerce from the Fee Fund raised under these Rules.

XVII. The Committee of the Chamber of Commerce are hereby authorized to appoint and maintain such staff of Measurers and Assistants, to fix and to pay such salaries to that staff, to fix and to collect such fees, to issue and from time to time to modify such orders, and to do all other such acts and things as may in their opinion be necessary for the proper and economical working of the system in conformity with the general principles herein laid down.

Orders for the Conduct of Measurement of Goods for Tonnage by Public Measurers in the Port of Bombay.

(Issued by the Committee of the Bombay Chamber of Commerce in pursuance of Section XVII of the Rules and Regulations adopted at a Special General Meeting of the Chamber held on the 24th September 1924.)

(1) All Orders hitherto in force for the governance of Measurers are hereby rescinded and the following are instituted with effect from the 1st April 1901.

(2) The Measurers shall be in attendance on the Quays to which they are appointed whenever there are goods to be measured. During the busy season Measurers are expected to be on duty early and late.

(3) All Measurement Fees shall be paid to the Measurement Fee Clerk, and no goods shall be measured without the production of the Custom House Pass bearing the endorsement of the said clerk to the effect that the fees have been paid.

(4) The certificates of measurement issued in conformity with Rule XII shall show—

(*a*) the date, hour and place of measurement;

(*b*) the name of the shipper;

(*c*) the name of the vessel;

(*d*) the port of destination;

(*e*) the number and description of packages;

(*f*) the marks;

(*g*) the measurement;

and in the case of goods shipped by boats—

(*h*) the registered number of the boat;

(*i*) the name of the tindal.

The certificates of measurements shall be issued by the Measurers and shall in every case be signed by the Measurer who measured the goods. One copy only of each certificate shall be issued, and such single copy shall be handed to the shipper.

(5) The whole of the packages forming a consignment of not more than thirty-two packages must be deposited on the Quay before measurement is taken.

(6) Consignments of more than thirty-two packages may be presented for measurement in lots of not less than thirty-two packages provided always that each lot, as soon as it is measured, is loaded into boats or shipped and that no unmeasured lot is mixed with a measured lot. Provided also that a final lot of less than thirty-two packages, being the complement of a consignment of more than thirty-two packages, may be measured separately.

(7) Shippers failing to have each lot as soon as measured loaded into boats or shipped; or shippers mixing unmeasured goods with measured goods or permitting them to be mixed; or shippers retarding the work of the Department by failing to move with reasonable promptitude the bales required by the Measurer to be moved for the proper performance of his duties; or shippers attempting to elude these regulations, any such persons or their representatives may be required by the Measurer to deposit on the Quay the whole complement of their consignment before measurement is taken. In all cases when such requisition is made, the Measurer making it shall briefly report in writing to the Secretary the name of the shipper against whom the goods in respect of which, and the reason for which, it has been made.

(8) A Measurer withholding or recalling a certificate under Section XIII of the Rules and Regulations adopted on the 6th March 1901 shall likewise briefly report to the Secretary in writing.

(9) No goods shall be measured otherwise than on a Quay excepting under the special conditions contemplated under Rule XIV and Order 22.

(10) Each and every package in a lot of packages not of uniform dimensions shall be measured individually. This Rule shall not apply to lots of pressed bales from various presses if the shipper arrange such diverse bales according to their respective dimensions separately on the Quay.

(11) In regard to packages of uniform dimensions the Measurers shall use his judgment as to the proportion of such goods he should measure; but such proportion shall in no case be less than five per centum of each lot. Care must be taken by the Measurers that they are not induced to measure packages that do not fairly represent the average.

(12) In no case shall a shipper's man or men be allowed to put the callipers on a package. A peon of the Chamber holding the callipers may, when standing exactly in front, pull them tight with his hands but not when standing on one side, nor shall he ever be allowed to pull the callipers towards his chest or side or to put his shoulder to them.

(13) In measurement for length, care must be taken that the legs of the callipers touch the ground and that bales when being measured lie in the same position as when in the press. Measurement of bales for depth and breadth shall be taken on the ends, half the number of bales being measured on the marked end and half on the other end.

(14) Measurers when measuring pressed bales shall ascertain whether all are from one press or not, and under orders (10) and (11) of these orders shall further ascertain how many bales there are from each press and shall give measurement accordingly and show on the certificate the number of bales to which each measurement relates.

(15) In cases where the shipper shall hand to the Measurer a letter from the owner, agent or master of the vessel authorising the Measurer to accept for measurement and calculation of average such packages as the said shipper may reserve for such measurement, the Measurer shall measure the packages so reserved and give a certificate on the basis of their measurement, provided that such packages represent not less than five per centum of the entire consignment.

(16) The scale of measurement fees leviable under Rules V and XVII shall be as follows :—

(*a*)	On Cotton, Wool, Hemp, Aloe Fibre, Twist (white and coloured), Rags, and waste in pressed bales	pies 6 per bale
(*b*)	On Round Timber or Logs, each ..	annas 8.
(*c*)	On Gunny bales from Calcutta, Hides and Skins, Piece-goods, and all goods not included under (*a*) & (*b*) in packages of divers dimensions	annas 1½ per package.
	Subject to a rebate of pies 9 per package on the Measurer's certifying that the lot measured consisted of not less than 100 packages all of uniform dimensions.	
(*d*)	On goods of any description measured on board a vessel..	annas 1½ per package.
(*e*)	When the work of the Department admits of such an arrangement, the exclusive services of a Measurer for a day may be secured on payment to the Secretary of a fee of Rs. 10.	
(*f*)	The attendance of a Measurer on a Sunday or one of the Charter-Party Holidays when the Docks are closed	

may be secured on application to the Secretary, accompanied by the sum of Rs. 15 which shall be paid by him to the Measurer appointed by him to attend. The fee of Rs. 15 shall cover the services of one Measurer for one ship. If two Measurers are applied for two fees of Rs. 15 must be paid at time of application. If a Measurer is required to work on more than one steamer a separate fee of Rs. 15 must be paid in respect of each steamer.

(*g*) The attendance of a Measurer for night duty may be secured in the same manner as above.

(17) All disputes as to the applicability of Order 16 (*d*) under Rule XIV shall be referred to the Weather Working Days Committee of the Chamber and the decision of that Committee shall be final. With respect to Order 16 (*d*) a refund of pies 6 per package will be made on declaration of the said Committee, remitted on the invitation of the Claimant that the state of the weather during the thirty-six hours of grace allowed had been such as to justify the shipper's delay in bringing the goods alongside.

(18) Refund of measurement fees in full shall be made in respect of a consignment or portion of a consignment shut out after measurement.

(19) In respect of Round Timber and Logs, the measurement to be certified, in accordance with Order 4 (*g*), shall be as follows :—

Length in feet and inches : As found with tape.

Breadth : The mean of two measurements taken with callipers at thickest and thinnest portions.

Depth : ditto ditto ditto.

The certificate shall also show under Order 4 (*a*) not only the time at which the work of measurement was commenced, but the time at which it was completed. On application to the Secretary supported by evidence of time as here provided, refund will be made of the difference between the fee as prescribed under Order (16) (*b*), and a charge of Rupees Two for every hour or part of an hour actually occupied in measurement.

(20) Refund of Measurement Fees shall not be made for any sum less than four Rupees.

(21) All claims for Refund of Measurement Fees shall be made to the Secretary of the Chamber of Commerce, who shall allow or disallow such claims in conformity with these Orders, but no claim for Refund of Measurement Fees shall be allowed unless presented within one month from the date of the sailing of the vessel concerned.

(22) Each Measurer shall keep a Dispute Book and it shall be competent for any shipper or the owner, agent or master of a vessel who disputes the correctness of a measurement given in respect of goods being shipped by him to call for the said Dispute Book, which the Measurer shall produce at once, and to enter therein a claim to have the goods in question or any portion of them remeasured. And on the said shipper or the owner, agent or master of a vessel depositing with the Measurer the sum of annas 2 for each package to be remeasured, the Measurer shall at once remeasure such package or packages in such a manner that the shipper or the owner, agent or master of a vessel can see whether the measurement is correctly taken, and shall give to the shipper or the owner, agent or master of a vessel a certificate of the measurement so found and write thereon the words "Protested Certificate. Fee paid Rs....." and the sum so paid. The Measurer shall immediately thereafter forward to the Secretary a statement of the case together with the amount of the Fee received.

Provided that on any of the stations where more than one measurer is employed, the Measurer whose measurements are disputed shall, immediately after receiving the protest and fee, call another Measurer who shall make the remeasurement in the manner above laid down, shall issue the "Protested Certificate" and forward the necessary statement to the Secretary.

(23) Should a shipper demand remeasurement under Order 22 and should such remeasurement, in the opinion of the Secretary, show the original measurement not to have been substantially correct, the extra fee of annas 2 per package shall be refunded to the shipper on demand and the case reported to the Committee.

(24) Every Measurer shall receive a book of temporary measurement slips together with indelible pencil and carbon paper for making such slips in triplicate. The Measurer will retain the first copy and from it write up his certificates; the second copy he will hand to the shippers at the time of measurement, and the third to the ship agent's representative on demand.

Provided that when goods are shipped in boats for delivery alongside the said third copy, belonging to the ship's agent, shall be handed to the boatman from whom it should be obtained by the ship's officers.

(25) One Measurer shall attend in each chowki at 10-30 a.m. for issue of the certificates relating to measurements made on the previous day. Provided that some discretion as to the exact hour of attendance for the purpose stated may be exercised by Measurers on stations where the state of the tide greatly affects the work. Certificates not claimed on the day succeeding measurement shall be preserved for one week and shall then be destroyed by the Measurer personally. Thereafter a certificate can be obtained only on application to the Secretary with the customary fee of Re. 1 for a duplicate certificate.

Ship Freight Inwards to Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921, the Resolution passed at the General Meeting held on 9th August 1876, and amended at the Meeting held on 25th March 1918, regulating the payment in Bombay of Ship Freight Inward to Bombay, was further amended to read as follows :—

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable in such purpose during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's "Current Quotations."

Ship Freight Outwards from Bombay.

Payable in Bombay.

At the Annual General Meeting of the Chamber held on the 6th April 1921 the Resolution passed at the Annual General Meeting held on 21st February 1912, and amended at the Annual General Meeting held on the 25th March 1918, regarding ship freight outwards from Bombay, payable in Bombay, was further amended to read as follows :—

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter Party to the contrary), shall be converted into Indian Currency at the rate for Bank Bills on London, payable on demand ; and that the rate quoted in the Chamber's Current Quotations shall be the rate applicable to goods shipped during the subsequent week, *i.e.*, the Sunday to Saturday following the date of the Chamber's Current Quotations ; the date governing the rate of exchange shall be the date of the mate's receipt, or in the case of a series of mate's receipts, the date of the last receipt ; on difference of freight 4½ per cent. as customary in the case of sailing ships and 1½ per cent. for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

Ante-dating Bills of Lading.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, having considered the question of ante-dating bills of lading either on dock receipts or for goods alongside, the Chamber is of opinion that such a proceeding is open to most serious objections and might involve grave responsibilities."

Shut-Out Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 30th January 1889 :—

"That the Resolution passed at the Special General Meeting of the Chamber on 22nd July 1881, respecting shut-out cargo be amended as follows :—That in cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled the terms of his shipping order, shall have the right to demand a fresh shipping order in the first going vessel for the same port from the Agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the Agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said Agent for any difference in freight or other expense to which he may have been put."

Detention of Cargo Boats alongside vessels.

RESOLUTION passed at the Special General Meeting of the Chamber on 22nd July 1881 :—

"That, while recognizing the grievance which exists, the Chamber is unable to recommend a remedy that would be mutually satisfactory to those interested."

Delivery of Goods on Sundays and other Holidays.

RESOLUTION passed at the Annual General Meeting of the Chamber on 11th March 1903 :—

"That produce falling due for delivery on a Sunday or on a Charter Party and Shipping Holiday must be delivered on the day previous to the Sunday or the Charter Party and Shipping Holiday as the case may be."

Brokerage on Freight Transactions.

RESOLUTION passed at the Annual General Meeting of the Chamber held on the 5th March 1924 :—

"That the brokerage to be paid by Shipping Companies in Bombay to recognised brokers for securing freight homeward shall be Annas five per ton."

Claims For Shortages.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 6th April 1921 :—

"That in all cases where claims are made against steamship companies for shortages such claims, if passed, shall be paid at the current rate of exchange ruling on the date of the arrival of the steamer concerned."

Pockets of Cargo.

RESOLUTION passed at the Annual General Meeting of the Chamber held on 17th February 1909 :—

"It is the opinion of the Chamber of Commerce that pockets of cargo of any kind ought not to be of greater dimensions than 20"×28" and ought not to contain more than 56 lbs."

Bombay Tonnage Schedule.

(At the special general meeting of the Chamber held on Wednesday, the 24th of September, 1924, the tonnage schedule printed below was adopted with effect from the 1st of October 1924, in supersession of all tonnage schedules in force at Bombay before that date.)

The tonnage scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts. dead weight.

Cylindrical packages that weigh less than 20 cwts. to the 40 cubic feet are to be accepted as measurement cargo and the following formula shall be recognised for the calculation of their cubical contents, namely, that the square of the diameter be multiplied into the length and one-fifth be deducted from the product.

The scale for a consignment of an article not mentioned in the following schedule shall be a matter for arrangement between the shipper and the agents of the steamship concerned. Facilities will be provided for tests to be made should the quantity involved be sufficiently large.

Articles.	To the Ton.
Ajwan (Weed) seed, in bags	11 cwt.
Almonds shelled	10 cwt.
Do. unshelled	8 cwt.
Aloes, in kegs	40 c. ft.
Alum, in bags	16 cwt.
Angoor	13 cwt.
Annatto, in cases	40 c. ft.
Apricots or Jardaloo	13 cwt.
Arrowroot, in cases	40 c. ft.

Articles.	To the Ton.
Asafœtida, in cases	40 c. ft.
Bajree, in bags	18 cwt.
Barley, in bags	16 cwt.
Beans, Arad, Oorid or Toor	17 cwt.
Bees' Wax, in cases	40 c. ft.
Betelnut, in bags	13 cwt.
Blackwood, in straight square logs	40 c. ft.
Do. otherwise	16 cwt.
* Bones, crushed, ¾″ mesh	13 cwt.
Do. ½″ mesh	14 cwt.
Do. 5-16″ mesh	15 cwt.
Bone meal, 3-32″ mesh	20 cwt.
Borax, in cases	40 c. ft.
Do. in bags	16 cwt.
Bran, pressed in bags (of 45½″×25″ weighing not less than 140 lbs.)	10 cwt.
Bran, in bags (unpressed)	9 cwt.
Bullion	*ad valorem.*
Camphor, in cases	40 c. ft.
Canes, Rattans, in bundles	13 cwt.
Cardamoms, in bundles	40 c. ft.
Casein powder, in bags	13 cwt.
Cashew nuts, in cases	40 c. ft.
Cassia Lignea, Fistula, and Buds	40 c. ft.
Castor Seed, Bold Cawnpore	10 cwt.
Do. small	12 cwt.
Chasum	8 cwt.
Chillies, in bags	4 cwt.
Do. in borras	40 c. ft.

* Sieves for testing purposes are kept in the rooms of the Chamber. A consignment shall correspond to the smallest mesh through which at least 90 per cent. of a fair sample passes.

Articles.	To the Ton.
China Root, in cases	40 c. ft.
Cigars	40 c. ft.
Cinchona bark	10 cwt.
Cinnamon, in bales or cases	40 c. ft.
Cloves, in cases	40 c. ft.
Do. in bags or frazils	8 cwt.
Coculus Indicus, in bags	13 cwt.
Cocum, in bags	10 cwt.
Coffee, in cases	40 c. ft.
Do. in bags or frazils	14 cwt.
Coir, in bales	40 c. ft.
Do. in bundles or loose	5 cwt.
Do. Rope, in coils	40 c. ft.
Colocynth, in cases	40 c. ft.
Colombo Root in bags	8 cwt.
Copra, in robbins or bags	8 cwt.
Copra cut, in bags	10 cwt.
Corriander seed	10 cwt.
Costus root (Ooplate)	10 cwt.
Cotton Seed	13 cwt.
Cotton, in bales	40 c. ft.
Cowries, in cases	40 c. ft.
Do. in bags	16 cwt.
Cubebs	10 cwt.
Cummin seed (Jeera), in bags	11 cwt.
Cutch or Terra Japonica, in bags or baskets	13 cwt.
Cuttlefish	4 cwt.
Dates, wet	16 cwt.
Do. dry	13 cwt.
Dhall, crushed, in bags	17 cwt.
Dillseed (Aniseed or Soowa seed)	10 cwt.
Divi-divi	13 cwt.

Articles.	To the Ton.
Dragons' Blood, in cases	40 c. ft.
Ebony, square and straight	40 c. ft.
Do. otherwise	16 cwt.
Elephants' Teeth, in cases	40 c. ft.
Do. in bundles	14 cwt.
Do. loose	16 cwt.
Fennel Seed	10 cwt.
Fenugreek or Methi Seed	17 cwt.
Flour, in bags	18 cwt.
Do. middlings, or sharps, in bags	12 cwt.
Galingals	10 cwt.
Galls, in bags	13 cwt.
Do. in cases	40 c. ft.
Ganja	5 cwt.
Garlic	8 cwt.
Ghandi medicine	10 cwt.
Gingelly or Teel seed	14 cwt.
Ginger, dry, in cases	40 c. ft.
Do. in bags	10 cwt.
Gram, in bags	18 cwt.
Groundnuts, shelled	14 cwt.
Do. unshelled	6 cwt.
Gums, of all kinds, in cases	40 c. ft.
Gum Olibanum or Googal, in bags	13 cwt.
Do. Persian, in double bags	17 cwt.
Do. Arabic, Tragacanth, in double bags ..	17 cwt.
Hemp, in bales	40 c. ft.
Do. loose or in bundles	5 cwt.
Hides and Skins, in bales, bundles or casks ..	40 c. ft.
Horns, Buffalo or Cow, loose	13 cwt.
Do. do. in bundles or bags ..	6 cwt.
Do. Deer, loose	6 cwt.

Articles.	To the Ton.
Horn Tips, of any kind	13 cwt.
Indigo, in cases	40 c. ft.
Iron, of all sorts	20 cwt.
Jackwood	40 c. ft.
Jaggery	18 cwt.
Jambul seed	10 cwt.
Jestimud or Liquorice	18 cwt.
Jowaree, in bags	17 cwt.
Kangseed, in bags	16 cwt.
Khismis or Raisins, in cases	40 c. ft.
Lac Dye, in shells or cases	40 c. ft.
Lac seed	10 cwt.
Lang, in bags	18 cwt.
Do. crushed, in bags	17 cwt.
Linseed, in bags	16 cwt.
Mace, in cases	40 c. ft.
Maize, in bags	16 cwt.
Mother-o'-Pearl, in tins or cases	40 c. ft.
Do. in bags	16 cwt.
Mowrah flowers	18 cwt.
Do. Seed, in bags	13 cwt.
Munjeet or Madder Root, in cases or bales ..	40 c. ft.
Do. in bundles or bags	8 cwt.
Musk, in cases	40 c. ft.
Mussoor (Lentils), in bags	19 cwt.
Mustard Seed	15 cwt.
Myrabolams, uncrushed, in bags	14 cwt.
Do. crushed, in bags	11 cwt.
Myrabolam Powder	15 cwt.
Niger Seed	14 cwt.
Nutmegs, in cases	40 c. ft.
Nux Vomica, in cases	40 c. ft.

Articles.	To the Ton.
Nux Vomica, in bags	13 cwt.
Oats	12 cwt.
Oil, of any kind, in casks, tins or cases ..	40 c. ft.
Oil Cake, expeller	16 cwt.
Do. rotary or ghanny	15 cwt.
Do. hydraulic pressed	16 cwt.
Do. powder	16 cwt.
Opium	per chest.
Paddy, in bags	13 cwt.
Pepper, in bags	13 cwt.
Peas	17 cwt.
Pimento	12 cwt.
Pistachio nuts	10 cwt.
Plumbago, in bags	16 cwt.
Pollards, in bags	10 cwt.
Poppy Seed, in bags	13 cwt.
Rape Seed	15 cwt.
Rattans, in bundles	13 cwt.
Do. ground	13 cwt.
Red Wood	13 cwt.
Rice, in bags	18 cwt.
Rosin	10 cwt.
Safflower, in cases or bales	40 c. ft.
Do. in bags	8 cwt.
Safflower Seed (Kurdi Seed or Kasumba), in bags	13 cwt.
Sago, in cases	40 c. ft.
Sal Ammoniac, in cases	40 c. ft.
Do. in bags	15 cwt.
Salt	28 Indian maunds of 82⅔ lbs.

Articles.	To the Ton.
Saltpetre	20 cwt.
Sandalwood and Sapanwood	9 cwt.
Do. roots and chips	7 cwt.
Sealing Wax, in cases	40 c. ft.
Senna, in bags	5 cwt.
Do. in bales	40 c. ft.
Shells, rough, in bags	16 cwt.
Silk, in bales	8 cwt.
Do. in cases	40 c. ft.
Soap, in cases	40 c. ft.
Soap nuts	10 cwt.
Sugar, in double bags	19 cwt.
Talc	16 cwt.
Tallow	40 c. ft.
Tamarind	15 cwt.
Tea, in chests	40 c. ft.
Timber	40 c. ft.
Tobacco, in bales	40 c. ft.
Tortoise Shells, in chests	40 c. ft.
Turmeric, in bags	11 cwt.
Tutenague	16 cwt.
Whanghees (*vide* Canes)	13 cwt.
Wheat	18 cwt.
Wines and Spirits, in casks or cases	40 c. ft.
Wool, in bales	40 c. ft.
Zedoary	16 cwt.

General Rates of Commission.

Table of General Rates of Commission chargeable in Bombay, adopted at a Special General Meeting of the Chamber, held on the 24th September 1924.

IMPORT, EXPORT AND GENERAL BUSINESS.

		Per cent.
1.	On effecting insurance on amount insured	⅛
2.	On settling insurance losses, whether partial or total, also on procuring return of premium, exclusive of commission on receipt of cash	1
3.	On the sale or purchase of goods of all denominations (except as under)	2½
4.	On purchase of all kinds with the proceeds of goods sold, and on which a commission of 2½ per cent. has been previously charged	1
5.	On the sale or purchase of ships, of opium and of diamonds, pearls, and jewellery of all descriptions ..	1
6.	On the sale or purchase of treasure or bullion ..	1/8
7.	On the sale or purchase of cattle	5
8.	On goods consigned which are disposed of by auction, or sent to a shop, on net proceeds	2½
9.	On goods consigned and afterwards withdrawn, invoice cost	1
10.	On guaranteeing the responsibility of persons to whom goods are sold on the amount of sale	1
11.	On attending the delivery of contract goods to the Government or individuals	1
12.	On collecting house-rent	1
13.	On sale or purchase of private Bills of Exchange ..	1/8
14.	On effecting remittances by Bills of Exchange ..	1/16
15.	On exchanging Government Securities of all descriptions, or investing money therein, and on transferring Government Paper from one constituent to another .	¼

		Per cent.
16.	On surrendering or depositing in the Treasury Government Securities of all descriptions	¼
17.	On recovering of bonds, or of bills for absentees overdue at the time of their being placed in the position of the Agent	1
18.	On debts when a process at law or by arbitration is necessary	2½
19.	On debts when recovered without process of law or arbitration	2½
20.	On managing the affairs of the estate for an executor or administrator	5
21.	On recovering funds from a bankrupt estate	2½
22.	On guaranteeing bills, bonds or debts in general, by endorsement or otherwise	½
23.	On bills of exchange returned, noted or protested ..	¼
24.	On granting and cashing letters of credit	⅛
25.	On depositing Government Paper as security for constituents	½
26.	On deposits for short periods 2 or 3 months on amount of not less than Rs. 25,000	1/64

Native Consignments.

27. The recognised rate of commission in England on the sale of consignments from Bombay shall be 2½ per cent., exclusive of brokerage and guarantee, and the same is added to the Scale of Commissions sanctioned by the Chamber.

Shipping Business.

28. On procuring freight 2½

"When the freight is payable in sterling, the Commission shall be calculated on the sterling amount at the following rates for 6 months' sight Bank Bills when the freight is by sailing ships, and at the rate for 3 months' sight Bank Bills when by steamers." Brokerage, when actually incurred, shall be considered a legitimate charge in ship's accounts.

		Per cent.
29.	On collecting freight	2½
30.	On tendering a vessel (if accepted) for the conveyance of troops; on the amount of the charter party.. ..	2½
31.	On shipping goods of every description on which no commission for the purchase has been charged ..	1
32.	On shipping treasure, bullion and jewellery	⅛
33.	On ship's disbursements when not in funds	1
34.	On account of passage-money, whether the same passes through the Agent's hands or not	5
35.	For executing orders to Charter or engage Tonnage in Bombay or at outports	2½
36.	On realising Bottomry Bonds or negotiating any loan on *respondentia*	1
37.	On landing and re-shipping goods from any vessel in distress, stranded or wrecked, or on landing or selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned,—on the declared value of all such goods as may be re-shipped, and on net proceeds of all such goods as may be publicly sold	1
	If Opium, Indigo, Raw Silk or Silk Goods	½
	If Treasure, Precious Stones or Jewellery	¼
38.	On moneys expended, *i.e.*, on all disbursements made in efforts to save Ship or Cargo	2½

Note.—Applicable to Rates of Commission generally.—When the amount on which commission is payable is stated in rupees, the Commission shall be calculated in that currency; and when in sterling at the rate provided for under Rule 28 *of the General Rates of Commission which fixes the rate on "procuring freight."*

Bombay Port Trust Docks.

Scale of Rates to be charged on goods Imported or Exported at the Bombay Port Trust Docks other than goods Imported or Exported by Coasting Steamers plying between Bombay and Ports on the West Coast of India for which there are separate rates.

(Revised up to 31st March 1925.)

SECTION I.

Wharfage Charges.

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
1	ANIMALS ETC., LIVING.		
A	Animals for Public Gardens in India	Free	
B	Birds, large, not otherwise enumerated	Each	0 4 0
C	Birds, small, not otherwise enumerated	Cage	0 2 0
D	Calves, foals, deer and pigs ..	Each	0 10 0
E	Camels, horses and mules ..	,,	2 0 0
F	Cows, buffaloes and bullocks ..	,,	1 0 0
G	Dogs and monkeys	,,	0 3 0
H	Donkeys	,,	1 12 0
I	Elephants	,,	6 0 0
J	Fowls and ducks	Dozen	0 3 0
K	Goats and sheep	Each	0 5 0

NOTE.—Under the sanction of Government, and until further notice, a surtax of 50 per cent. is leviable on all charges made under the scale of rates chargeable with the following exceptions :—

Charges for water supply.
Charges for use of the Dry Docks.
Wharfage charges for liquid fuel and kerosine oil.
Wharfage charges for passengers' unmanifested baggage charges for double tally of coast cargoes.

No. of Item.	Description of Goods.	How Charged.	Import and Export.
1	ANIMALS, ETC., LIVING—*contd.*		Rs. a. p.
L	Pigeons, quails and partridges ..	Dozen	0 2 0
M	Small birds or animals, such as cats, monkeys, etc., in charge of owner	Free	
N	Snakes and reptiles	Each	0 2 0
O	Tigers, bears, crocodiles and other wild animals	,,	5 0 0
P	Tigers and other wild animals, cubs of	,,	1 0 0
Q	Turkeys and geese..	...	0 0 6
2	APPAREL.		
A	Clothing, old or new, haberdashery, hosiery, millinery, boots, shoes, caps, hats and hatters' ware and feathers ..	*Ad valorem* Import Package, Export	¼% 0 6 0
B	Gold and silver cloth, braid, thread, lametta, real and imitation	*Ad valorem* Import	⅛ % with minimum charge of 1 8 0 per package.
		Export Package	1 8 0
C	Baggage, passengers,' unmanifested (excluding baggage, accompanying passengers travelling between Bombay and Indian and Persian Gulf Ports)	Package.	1 0 0
D	Baggage, passengers' travelling between Bombay and Indian and Persian Gulf Ports, regarded as bonafide ..	..	Free
E	Baggage, passengers' travelling between Bombay and Indian and Persian Gulf Ports, not regarded as bonafide ..	Cartload	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
2	APPAREL—*contd.*		
F	Baggage of sailors, members of the Water Police and Preventive Officers when proceeding on or returning from duty through the Docks	Free	
3	ARMS AND AMMUNITION.		
A	Guns, small arms, sporting guns, rifles, pistols, revolvers, etc., when imported or exported singly as part of personal equipment or baggage	Free	
B	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported or exported in cases or packages	Package	0 8 0
C	Guns, small arms, sporting guns, rifles, pistols, revolvers, swords, bayonets, etc., when imported singly	Each	0 2 0
D	Lead shot	Ton	2 4 0
E	Parts of rifles, etc., safety cartridges (loaded), cartridge cases (empty), percussion caps and materials and implements for loading cartridges and accessories	Package	0 8 0
4	BONES, CRUSHED AND UNCRUSHED, MEAL AND DUST AND BONE SINEWS	Ton	1 4 0
5	BOOKS, BOOK COVERS, MANUSCRIPTS, RULED AND PRINTED MATTER, INCLUDING MAPS AND CHARTS	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
6	BRUSHES AND BROOMS AND MATERIAL FOR MANUFACTURE OF.		
A	Bristles and fibre for brushes and brooms	Case	0 8 0
B	Brushes and brooms, etc., in cases	,,	0 8 0
C	Brushes and brooms, etc., loose..	100	0 4 0
7	BUILDING AND ENGINEERING MATERIALS NOT MADE OF METAL.		
A	Asphalt	Ton	1 12 0
B	Bricks of all kinds, not otherwise enumerated	,,	1 12 0
C	Building stone, roofing felt, roofing slates and materials not enumerated	,,	2 4 0
D	Cement, lime, lime-stones ..	,,	1 2 0
E	Clay, fire	,,	2 0 0
F	Earthenware hoppers or pans for water-closets	Cask Crate Case Loose Each	1 0 0 0 14 0 0 10 0 0 2 0
G	Earthenware pipes and connections	Ton	1 12 0
H	Tiles, foreign or country	,,	2 4 0
I	Wooden doors and window frames	Package	0 6 0
8	CANDLES OF ALL KINDS	Cwt.	0 4 0
9	CARPETS, OIL CLOTH AND FLOOR COVERINGS.		
A	Carpets, woollen	Package	0 12 0
B	,, other than woollen ..	,,	0 8 0
C	Oil cloth and floor cloth	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
10	CARRIAGES, CARTS, MOTOR CARS AND BICYCLES OF ALL KINDS.		
A	Carriages, four-wheeled	Each	10 0 0
B	,, two-wheeled	,,	8 0 0
C	Wheels and parts of carriages and carts unpacked	,,	0 4 0
D	,, ,, ,, packed	Package	0 12 0
E	Carts, four-wheeled	Each	4 0 0
F	,, two-wheeled	,,	3 0 0
G	,, country	,,	1 0 0
H	Bicycles, tricycles, etc., unpacked.	,,	0 8 0
I	,, ,, ,, packed ..	Package	1 0 0
J	Motor cars	Items 30 & 43 B	
K	,, cycles, packed	Package	4 0 0
L	,, ,, unpacked	Each	1 0 0
M	Wheel barrows	,,	0 2 0
11	CHEMICALS AND CHEMICAL PRODUCTS.		
A	Acids of all kinds	Case	0 8 0
B	,, ,, ...	½ Case	0 6 0
C	,, ,, in drums ..	Drum	0 12 0
D	Carbide of Calcium	Cwt.	0 2 0
E	Chemicals and chemical products, not otherwise enumerated ..	Ton	2 0 0
F	Chemicals and chemical products when weight cannot be ascertained..	Case	0 8 0
G	Cylinders of carbonic acid gas, etc.	Each	0 2 0
H	Cylinders of ammonia	,,	0 8 0
I	Disinfectants, dry..	Ton	1 8 0
J	,, liquid	5 gallons or part thereof.	0 2 0
K	Ether	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
12	CLOCKS, WATCHES AND OTHER TIME-PIECES.		
A	Clocks and time-pieces	Case	0 8 0
B	Clocks, large, for towers, and accessories for clocks, etc. ..	,,	0 12 0
C	Watches, gold and silver ..	*Ad valorem* Import	⅛% minimum charge of Rs. 1-8 per package.
		Export Package	1 8 0
D	,, other	Case	0 12 0
13	COAL, COKE AND PATENT FUEL.		
A	Coal, coke, charcoal, patent fuel, cinders, ashes and mint dust, in bulk (without Port Trust labour)	Ton	1 0 0
B	Coal, coke and charcoal, in bags..	,,	1 4 0
14	COIR AND OTHER FIBRES, CORDAGE, ROPE AND TWINE.		
A	Coir carpets in rolls	Package	0 8 0
B	,, mats (door mats)	,,	0 6 0
C	Cordage and rope of all kinds ..	Ton	2 0 0
D	Hemp, rhea, coir and aloe fibres, loose, in bundles	,,	2 0 0
E	Hemp, rhea, coir and aloe fibres, pressed	Bale	0 4 0
F	Twine	Ton	2 0 0
15	CORAL, REAL OR IMITATION ..	Package	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
16	CORK.		
A	Corks	Package	0 6 0
B	Corkwood sheets	,,	0 8 0
17	COTTON AND ARTICLES MADE OF COTTON.		
A	Cotton piece-goods upto 40 c. ft. each	Package	0 6 0
B	Cotton piece-goods each 40 c. ft.	,,	0 12 0
C	Cotton, raw, Indian, pressed bales (3½ cwts. plus tare) or docras of 3 cwts. or under ..	Bale or docra.	0 8 0
D	Cotton, raw, American, or other pressed bales of 4 cwts. or over.	Bale	0 12 0
E	Cotton, raw, Egyptian, or other pressed bales of 6 cwts. or over and unpressed bales or docras of over 3 cwts.	Bale or docra.	0 12 0
F	Thread, sewing	Package	0 6 0
G	Twist and yarn	,,	0 6 0
H	Waste, cotton, twist	Bale	0 6 0
18	DRUGS AND MEDICINES.		
A	Drugs, country or foreign, in bulk, bags or bundles	Ton	2 0 0
B	Drugs, country or foreign, in bulk, packed	Package	0 8 0
19	DYEING AND TANNING MATERIALS.		
A	Dyes, country, in bulk, bags or bundles, not otherwise enumerated	Ton	2 0 0
B	Dyes, country, in cases	Case	0 8 0
C	,, foreign	Cwt.	0 4 0
D	Gallnuts, myrobolams	Ton	1 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
20	EARTH AND CLAY, INCLUDING SAND AND BALLAST.		
A	Ballast and kentledge (without Port Trust labour)	Ton	0 4 0
B	Ballast and kentledge by lighters to and from Port Trust Bunders	Free	
C	Chalk, tale, pipe clay, mica and gypsum	Ton	2 0 0
D	China clay	,,	2 0 0
E	Earth and ochre of sorts	,,	1 0 0
F	Plaster of Paris	Package	0 8 0
G	Whiting	Ton	2 0 0
H	Imported loose as broken stowage	,,	1 0 0
21	EARTHENWARE, CHINA, PORCELAIN, AND GLASS, EXCEPT BUILDING AND ENGINEERING MATERIAL.		
A	Bowls, cups, chillims, country ..	100	0 2 0
B	Carboys, empty, and coojas ..	Each	0 0 3
C	Chinaware in rolls	Dozen	0 4 0
D	Empty bottles	Package	0 8 0
E	,, ,, unpacked ..	Dozen	0 0 6
F	Glass bangles, beads, tubs, etc. ..	Package	0 8 0
G	Glass, China, and earthenware, broken	,,	0 6 0
H	Glass window	,,	0 3 0
I	,, plate and sheet	,,	0 8 0
J	Glass and earthenware, porcelain, chamware, japanware and lampware	Cask Crate Case, &c.	1 0 0 0 12 0 0 8 0
K	Pots and jars, unpacked	Each	0 1 0
L	Retorts, loose	Ton	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
22	FIREWORKS OF ALL KINDS.		Rs. a. p.
A	Dewasalis and joss sticks ..	Package	0 2 0
B	Fireworks of all kinds	,,	0 8 0
23	FLAX AND ARTICLES MADE OF FLAX.		
A	Canvas including canvas bags in bales	Package	0 8 0
B	Flax and linen piece-goods ..	,,	0 6 0
C	Hose	,,	0 12 0
D	Tarpaulins, new	,,	0 12 0
E	,, old	,,	0 6 0
24	FRUITS, HOPS, VEGETABLES AND EDIBLE NUTS.		
A	Cocoanuts	1,000	0 8 0
B	Copra	Ton	1 0 0
C	Dates in bags or bundles ..	,,	1 8 0
D	Fruits, dried, and edible nuts of all kinds, not otherwise enumerated, in bags or bundles ..	,,	2 0 0
E	Fruits, fresh and dried, and edible nuts of all kinds, not otherwise enumerated in barrels, crates, cases or baskets ..	Package	0 3 0
F	Fruits, fresh, in bulk	Cartload	0 12 0
G	Groundnuts	Ton	1 0 0
H	Hops	Package	0 8 0
		Ton	1 0 0
I	Vegetables, fresh, including potatoes, onions, garlic, etc.	Cartload	0 12 0
		Coolie-load	0 2 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
25	FURNITURE AND CABINETWARE.		Rs. a. p.
A	Chairs, unpacked	Each	0 1 0
B	Furniture, unpacked, other than chairs	,,	0 4 0
C	Furniture in cases, crates or packages	Package	0 12 0
26	GRAIN, FLOUR AND PULSE.		
A	Flour, except corn flour and farinaceous preparations in tins.	Ton	0 12 0
B	Grains and pulse other than rice .	,,	0 12 0
C	Rice	,,	0 10 0
27	GRASS, HAY AND FODDER OF ALL KINDS.		
A	Bran, chunee, husk and fodder, for animals	Ton	0 12 0
B	Hay, straw and kirbi, pressed ..	Bale	0 4 0
C	Hay, straw and kirbi, in bundles .	Ton	2 0 0
28	GROCERIES, PROVISIONS AND OILMANSTORES.		
A	Beef and pork, in casks, barrels, etc.	Package	0 8 0
B	Coffee and cocoa, in bags.. ..	Ton	1 8 0
C	Fish, dried, fishmaws, sharkfins and samoodar fins	,,	2 4 0
D	Ghee	,,	2 0 0
E	Groceries, provisions, oilmanstores and articles under item 28, in cases	Each	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
28	GROCERIES, PROVISIONS AND OILMANSTORES—*contd.*		
F	Groceries, provisions, oilmanstores and articles under item 28, fresh, unpacked	Coolie-load.	0 2 0
G	Groceries provisions, oilmanstores and articles under item 28, for daily use of ships in Dock	Free	
H	Indian condiments	Package	0 4 0
I	,, ,, ...	Cask	0 8 0
J	Oatmeal, sago, biscuits and arrowroot and others, unenumerated, in bags	Ton	1 8 0
K	Saffron	Case	1 0 0
29	GUM, GUM RESINS, INDIA-RUBBER AND LAC.		
A	Amber beads and ware	Case	1 0 0
B	Caoutchouc or India-rubber solution	,,	0 8 0
C	Gum, gum resins of all kinds and lac	Ton	2 4 0
D	Hose, rubber-lined	Case	0 12 0
E	India-rubber, in bags or bundles .	Ton	2 4 0
F	India-rubber and manufactures of, not otherwise enumerated .	Case	0 8 0
G	Lac, manufactures of	,,	0 8 0
H	Tyres, rubber	Package	1 0 0
I	Waterproof cloth	,,	0 8 0
30	HEAVY LIFTS.		
A	Package over 1½ and not exceeding 3 tons	Ton	2 4 0
B	Package 3 and not exceeding 5 tons	,,	2 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
30	HEAVY LIFTS—*contd.*		Rs. a. p.
C	Package over 5 and not exceeding 8 tons	Ton	3 0 0
D	Package over 8 and not exceeding 11 tons	„	4 0 0
E	Package over 11 and not exceeding 15 tons	„	5 0 0
F	Package over 15 and not exceeding 100 tons	„	7 8 0
	NOTE.—Charges on heavy lifts and all articles charged under Item 30 (except single items weighing 30 tons and over and unpacked boilers, which will be charged on dead weight,) will be levied by measurement or weight at option of the Docks Manager. If by measurement 40 c.ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		
31	HIDES, SKINS, RAW OR CURED, AND GUTS.		
A	Guts	Bale or Package	0 8 0
B	Hides and skins of all kinds including clippings	Ton	2 8 0
32	HORNS, TIPS AND PIECES OF HORN, HORNMEAL AND ARTICLES MADE OF HORN, NOT OTHERWISE ENUMERATED.		
	Horns of all kinds in bulk, bags or bundles	Ton	1 8 0
	Horns and articles made of horn, packed	Package	0 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
33	ICE.		Rs. a. p.
A	Ice	Ton	1 12 0
B	Small quantities for use of ships in Dock or Harbour	Free	
34	INSTRUMENTS, APPARATUS AND PARTS THEREOF, INCLUDING MUSICAL INSTRUMENTS.		
A	Electric fans and parts thereof ..	Under items 30 & 43B	
B	Electric lights and parts thereof	Package	0 12 0
C	Harmoniums, organs, pianofortes and pianolas, if under 20 c. ft.	,,	1 4 0
D	,, ,, ,, ,, if 20 & under 30 ,,	,,	1 12 0
E	,, ,, ,, ,, 30 ,, 40 ,,	,,	2 8 0
F	,, ,, ,, ,, 40 ,, 50 ,,	,,	3 0 0
G	,, ,, ,, ,, 50 ,, 60 ,,	,,	5 0 0
H	,, ,, ,, ,, 60 ,, 70 ,,	,,	8 0 0
I	,, ,, ,, ,, 70 ,, 80 ,,	,,	12 0 0
J	,, ,, ,, ,, 80 c. ft. & over ..	,,	15 0 0
K	Instruments, drawing, mathematical, musical, nautical, optical, photographic, scientific, surgical, etc., and apparatus not otherwise enumerated	*Ad valorem* Import Package Export	½ % 0 8 0
L	Instruments and electrical appliances, fittings and parts of, not otherwise enumerated ..	Package	0 12 0
M	Telegraph, telephone and electric cable and wire	Ton	2 4 0
35	IRONMONGERY, CUTLERY AND HARDWARE.		
A	Baths, iron, galvanized	Dozen	0 12 0
B	Bellows, smiths, unpacked ..	Each	0 4 0
C	Bricks, bath	Case	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
35	IRONMONGERY, CUTLERY AND HARDWARE—*contd.*		Rs. a. p.
D	Buckets, iron or metal	Dozen	0 4 0
E	Drums, empty, small	Each	0 0 3
F	Hardware, ironmongery and agricultural implements, not otherwise enumerated	Ton	2 4 0
G	Lamps, lanterns, lampware, platedware, cutlery, tools and hardware, etc., (when no weight is given)	Cask Crate Package	1 2 0 0 14 0 0 9 0
H	Nails of sorts	Ton	1 12 0
I	Shovels, spades and pickaxes ..	Dozen	0 4 0
36	IVORY AND IVORYWARE.		
A	Ivory	Cwt.	0 4 0
B	Ivoryware	Package	1 0 0
37	JEWELLERY, PLATE, GOLD AND SILVER.		
A	Gold and silver leaf, real ..	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0
B	,, ,, ,, ,, imitation ..	Package	0 4 0
C	Jewellery, precious stones, gems and pearls	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export Package	1 8 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
37	JEWELLERY, PLATE, GOLD AND SILVER—*contd.*		
D	Jewellery and pearls, imitation	Package	0 8 0
E	Plate, gold and silver	*Ad valorem* Import	⅛% with minimum charge of Rs. 1-8-0 per package.
		Export	
		Package	1 8 0
38	JUTE, RAW, AND ARTICLES MADE OF JUTE.		
A	Gunny bags, old	Package	0 4 0
B	,, pieces and bags and hessians gunny cloth ..	Bale	0 10 0
C	Jute canvas	Package	0 8 0
D	,, pressed	Bale	0 6 0
E	,, unpressed (slack bundles).	Ton	2 0 0
39	LACQUERS AND LACQUERWARE ..	Package	0 8 0
40	LEATHER AND ARTICLES MADE OF LEATHER NOT OTHERWISE ENUMERATED.		
A	Harness and saddlery	Package	0 8 0
B	Hose, leather	,,	0 12 0
C	Leather, foreign or country ..	Ton	2 8 0
D	,, imitation..	Package	0 8 0
E	Portmanteaus, bags and trunks ..	,,	0 8 0
41	LEAVES, CANES AND MANUFACTURES OF.		
A	Bamboos	50 or part of 50	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
41	LEAVES, CANES AND MANUFACTURES OF—*contd.*		
B	Baskets, cane	Dozen	0 2 0
C	Canes, Malacca	,,	0 4 0
D	,, rattans	Ton	2 4 0
E	Danthans (country tooth brushes)	,,	2 4 0
F	Fans, tiffin baskets, reeds ..	Package	0 8 0
G	Kuskus for tatties	,,	0 2 0
H	Leaves, betel, beedie and furrah .	,,	0 2 0
I	Mats, foreign	,,	0 8 0
J	,, country	,,	0 6 0
K	Matting	Package or roll	0 8 0
42	LIQUORS AND SPIRITS INCLUDING METHYLATED SPIRITS.		
A	Ale, beer, porter and cider, in wood	Hogshead	0 8 0
B	Ale, beer, porter and cider, in bottles	1 doz. quarts or 2 doz. pints.	0 2 0
C	Ale, beer, porter and cider ..	Kilderkin	0 4 0
D	,, ,, ,, ..	Firkin	0 2 0
E	Spirits, including methylated spirits, liquors and wines, in wood	Imperial gallon	0 0 4
F	Spirits, including methylated spirits, liquors and wines, in bottles	,,	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY.		Rs. a. p.
A	Belting, packing, asbestos and asbestos sheets	Case, crate or package.	0 12 0
B	Machinery and parts of machinery not exceeding 1½ tons :— (1) Prime movers .. .. (2) Electrical machinery of all kinds, not including instruments— .. .. (*a*) Generators .. .. (*b*) Motors .. .. (*c*) Other kinds .. .. (3) Machinery (not being prime movers or electrical machinery)— (*a*) Aerated water machinery .. .. (*b*) Agricultural .. (*c*) Boilers .. .. (*d*) Metal working machinery .. (*e*) Mining machinery .. (*f*) Oil crushing and refining machinery .. .. (*g*) Paper mill machinery .. .. (*h*) Rice and flour mill machinery .. .. (*i*) Refrigerating machinery .. .. (*j*) Saw mill and wood working machinery	Ton	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
43	MACHINERY AND PARTS OF MACHINERY—*contd.*		Rs. a. p.
B	(*k*) Sugar, tea and textile machinery	Ton	2 0 0
	(*l*) Printing machinery		
	(*m*) Other sorts of machinery ..		
C	Machinery (and parts of machinery) worked by manual or animal power	Under Item 35 F. G.	
D	Sewing and knitting machines and accessories	Package.	0 8 0
E	Typewriters, duplicators and accessories	,,	0 8 0
	NOTE (*a*)—All packages and single items over 1½ tons each will be charged as heavy lifts, under Item No. 30.		
	(*b*)—Charges on machinery and other items charged as machinery will be levied by measurement or weight at option of the Docks Manager, if by measurement 40 c. ft. will be considered one ton, and the rate per ton will be that at which the dead weight is chargeable.		

No. of Item.	Description of Goods.	How Charged.	Import and Export.
44	MANURES OF ALL KINDS, NOT OTHERWISE ENUMERATED ..	Ton	Rs. a. p. 1 4 0
45	MATCHES OF ALL KINDS	Package	1 0 0
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY.		
A	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured and unmanufactured and old, not otherwise enumerated	Ton	2 0 0
B	Brass, copper, yellow metal, spelter, tin, zinc and all metals, manufactured when no weight is given	Cask Crate Package	1 0 0 0 12 0 0 8 0
C	Iron and steel, bar, rod, hoop, scrap, sheets, plates, bands, old iron and steel, angle iron, T-iron, girders, castings and cast-iron pipes under 1½ tons, pig iron, galvanized iron pipes, or tubes, steel fagot, keg, spring and octagon	Ton	1 8 0
	NOTE—Girders, castings, cast-iron pipes, &c., over 1½ tons	Item No. 30	
D	Ores of all kinds	Ton	0 10 0
	Note.—Shippers of ore are required to furnish the Docks Manager, within six months from date of shipment, with certificates of ore outturned at destination. In such cases, a		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
46	METALS, MINERALS AND ARTICLES MADE OF METAL, NOT CLASSIFIED UNDER HARDWARE OR MACHINERY—*contd.*		
	rebate of annas 2 per ton will be allowed on the original quantity declared and wharfage on the actual quantity excess or short shall be adjusted at 8 annas per ton.		
E	Quicksilver	Package	0 6 0
F	Tin clippings	Ton	0 12 0
G	Wires of all kinds, not otherwise enumerated	„	2 4 0
47	MINERAL AND AERATED WATERS AND ALL NON-ALCOHOLIC BEVERAGES.		
A	Aerated and mineral waters ..	Dozen	0 1 0
B	„ „ ..	Case or Cask	0 4 0
C	All non-alcoholic beverages ..	„	0 4 0
48	NAVAL AND MILITARY STORES.		
A	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, not exceeding 5 tons per piece or package	Ton	2 0 0
B	Naval and Military stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, when no weight is given or cannot be ascertained	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
48	NAVAL AND MILITARY STORES —*contd.*		Rs. a. p.
	Naval and Military Stores *bona fide* the property of Government, arms (including rifles), equipment, ordnance and commissariat stores, packages over 5 tons in weight.	Under Item 30.	
49	OILS.		
A	Liquid fuel in bulk	12 Imperial gallons.	0 1 6
B	,, ,, ,, in casks or drums		
C	Oils, vegetable, mineral and animal, tin, drum or case, up to 10 imperial gallons	Each	0 3 0
D	Oils, vegetable, mineral and animal, tin, drum or case, over 10 imperial gallons	10 gallons or part of.	0 3 0
E	Oils, vegetable, mineral and animal, tin, drum, case or casks	Ton	1 8 0
F	Oils, kerosine, in tins, drum or cases	8 Imperial gallons.	0 2 0
G	Oils, kerosine, in bulk, discharged into Trustees' Oil Pipe ..	8 Imperial gallons.	0 1 0
H	Paraffin wax	Ton.	2 0 0
	NOTE.—Vegetable, mineral and animal oils, imported or exported in bottles, will be charged per Item No. 18 B.		

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
50	OIL-CAKES	Ton.	1 4 0
51	OPIUM.		
A	Opium, package, up to 70 lbs. ..	Package.	0 12 0
B	„ „ over 70 „ ..	„	1 4 0
52	PAINTS, PAINTERS' MATERIALS, ETC.		
A	Lamp-black	Cwt.	0 4 0
B	Paints, dry and mixed	Ton	2 8 0
C	Turpentine and Turpentine substitutes	10 Imperial gallons or part of	0 3 0
D	Varnish, French Polish, &c.	5 Imperial gallons or part of	0 2 0
53	PAPER-MAKING MATERIALS.		
A	Pulp of wood or other paper making materials	Ton	2 0 0
B	Rags	Package	0 4 0
54	PERFUMERY AND PERFUMERY OILS.		
A	Dhowrie, rose and lavender flowers, dried, and incense ..	Ton	2 0 0
B	Musk	Package	1 4 0
C	Perfumery	Case	1 0 0
D	Perfumed all essential and non-essential oils of all sorts ..	Package	1 0 0
E	Rose water	Case or drum.	0 3 0
F	„ „	Carboy.	0 1 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
55	PICTURES, PICTURE FRAMES, PRINTS, ENGRAVINGS, PHOTOGRAPHS AND WORKS OF ART INCLUDING SMALL CLAY AND METAL FIGURES.		
A	Clay figures, unpacked	Each	0 2 0
B	Mouldings	Package	2 0 0
C	Pictures, prints, engravings, photographs and works of art ..	,,	1 0 0
56	PITCH, TAR AND DAMMER ..	Ton	2 0 0
57	PLANTS AND BULBS INCLUDING SEEDS FOR SOWING.		
A	Garden seeds and seeds for sowing.	Package	0 8 0
B	Plants and bulbs, packed ..	,,	0 4 0
C	,, ,, unpacked ..	Dozen	0 4 0
D	,, for Public Gardens in India	Free	
58	POLISHES.		
..	Polishes and compositions for application to leather or metals	Cask Crate Case	1 0 0 0 12 0 0 8 0
59	PRINTING AND LITHOGRAPHIC MATERIAL (OTHER THAN PAPER.)		
A	Lithographic stones	Ton	2 4 0
B	Printing material, type and dyes.	Package	0 8 0
60	RAILWAY AND TRAMWAY PLANT AND MATERIALS.	Under Items Nos. 30 and 43.	
61	SALT.		
A	Salt, in bulk or bags	Ton	0 8 0
B	,, refined	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
62	SEEDS.		
..	Seeds of all kinds, not otherwise enumerated	Ton	0 12 0
63	SHELLS AND COWRIES.		
A	Shells of all kinds, loose or in bags	Ton	2 0 0
B	Shells of all kinds, in cases ..	Case	0 8 0
64	SHIPS, PARTS OF, INCLUDING BOATS AND LAUNCHES AND GEAR FOR BOATS AND LAUNCHES.		
A	Boats and launches, under 1½ tons	Each	2 8 0
B	Boats and launches, over 1½ tons	Under Item 30	
C	Oars, Indian, unpacked	Dozen	0 4 0
D	,, foreign ,, ...	,,	0 8 0
E	Ship, launch and boat gear and appliances, not otherwise enumerated	Package	0 4 0
F	,, ,, ,, ,, ,, ,, loose ..	Cart-load	0 8 0
		Coolie-load	0 2 0
65	SILK.		
A	Piece-goods	Package	1 0 0
B	Raw silk, waste and yarn ..	,,	1 0 0
66	SMOKER'S REQUISITES (EXCLUDING TOBACCO)	,,	0 12 0
67	SOAP.		
A	Soap, perfumed	Package	0 8 0
B	,, bar and laundry	,,	0 2 0
C	,, soft	Ton	2 0 0
D	Soapnuts (rita and shikakai) ..	,,	2 0 0

No. of Item.	Description of Goods.	How Charged.	Import and Export.
			Rs. a. p.
68	SPECIE AND BULLION.		
A	Bullion and specie, gold and silver	Piece or Package.	0 12 0
B	Coins, other than	Package	0 6 0
69	SPECIMENS, CURIOSITIES, MODELS, &C.	,,	0 8 0
70	SPICES, &C. Betelnuts, cardamoms, cassia, chillies, cinnamon, cloves, ginger, nutmegs, pepper and others unenumerated in bags	Ton	2 0 0
71	STARCH AND FARINA IN BAGS, CASKS, &C.	,,	2 0 0
72	STATIONERY, PAPER, PASTE-BOARDS, MILLBOARDS AND CARD-BOARDS OF ALL KINDS.		
A	Ink, writing and printing ..	Cask or Package.	0 12 0
B	Slates, school	Package	0 2 0
C	Stationery, paper, mill-boards and card-boards of all kinds ..	Package up to 5 cwts.	0 8 0
D	Stationery, paper, mill-boards and card-boards of all kinds ..	Over 5 cwts.	0 12 0
73	STONE AND MARBLE.		
A	Marble and stone, manufactured or sculptured, pumice stone, etc.	Dead weight or ton of 40 c. ft.	2 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	STONE AND MARBLE—*contd.*		
B	Road metal or rubble (without Port Trust labour)	Ton	0 6 0
C	Tablet stones	Case	0 8 0
74	SUGAR.		
A	Sugar, sugarcandy, jaggery and molasses	Ton	1 0 0
B	Sugar, loaf or chopped	Package	0 4 0
75	TALLOW AND STEARINE INCLUDING GREASE AND ANIMAL FAT	Ton	2 0 0
76	TEA, BLACK AND GREEN	Package	0 4 0
77	TENTS AND PARTS THEREOF ..	..	1 0 0
78	TOBACCO, ETC.		
A	Beedies or country cigarettes ..	Package	0 4 0
B	Cigars, cheroots and foreign tobacco, manufactured or unmanufactured, not otherwise enumerated	Cwt.	0 8 0
C	Cigarettes	Case	0 12 0
D	Hookas	Package	0 2 0
E	Snuff	Case	0 8 0
F	Tobacco, country	Cwt.	0 4 0
79	TOILET REQUISITES	Case	0 8 0
80	TOYS, GAMES AND SPORTING REQUISITES	,,	0 12 0
81	UMBRELLAS, UMBRELLA FURNITURE, PARASOLS, WHIPS AND WALKING STICKS OF ALL KINDS	,,	0 8 0
82	WAX OF ALL KINDS EXCLUDING PARAFFIN WAX.		
..	Wax of all kinds not otherwise enumerated	Package	0 4 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
83	WOOD AND TIMBER.		
A	Bark	Ton	1 8 0
B	Boxes, packing cases, casks, barrels, etc., empty, made ..	Each	0 2 0
C	Firewood	Ton	0 2 0
D	Horse and cattle boxes, empty ..	Each	1 0 0
E	Sawdust	Bag or Package	0 1 0
F	Sandalwood and lignum vitæ ..	Ton	2 0 0
G	Shooks and staves for barrels, casks or hogsheads and	Bundle	0 2 0
	Kerosene oil cases, unmade.	Cask	0 8 0
H	Timber, blackwood, ebony, teak, pine, jarrah and other woods in logs and squares, sleepers, etc..	Ton of 50 c. ft.	1 12 0
I	Planks, scantlings and ceiling boards	,,	2 0 0
J	Woodenware	Case	0 8 0
K	Heads (tops and bottoms) and hoops for barrels, casks or hogsheads, unmade, packed together	Bundle	0 4 0
		Cask.	0 8 0
84	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT.		
A	Wool, woollen piece-goods and yarns up to 40 c. ft. each ..	Package	0 6 0
B	Wool, woollen piece-goods and yarns over 40 c. ft	,,	0 12 0
C	Wool and hair, raw, unpressed..	Bale	0 12 0

No. of Item.	Description of Goods.	How Charged.	Import and Export. Rs. a. p.
	WOOL AND HAIR, RAW, AND ARTICLES MADE OF WOOL AND HAIR, INCLUDING FELT—*contd.*		
D	Wool and hair, raw, pressed ..	Bale	0 6 0
E	Wool and hair, raw, waste ..	,,	0 6 0
F	All other articles made of wool or hair	,, Case or Bale package	0 8 0
85	UNENUMERATED GOODS.		
A	Goods packed in casks	Each	1 0 0
B	,, in crates	,,	0 12 0
C	Goods packed in cases, bundles and bales	,,	0 8 0
D	Goods packed in drums and kegs.	,,	0 4 0
E	Goods packed in bags	,,	0 2 0
F	Heavy goods chargeable by weight	Ton	2 4 0
G	Mails	Free	
H	Post parcels not exceeding 11 lbs. in weight	,,	
I	Post parcels exceeding 11 lbs. in weight	Each	0 2 6
J	Samples, small	Parcel	0 1 0
K	,, in cases, etc.	Package	0 6 0
L	Unpacked goods	Cart-load	0 8 0
M	,, ,, ...	Coolie load.	0 2 0

SECTION 1—*continued.*

———: o :———

1. The foregoing charges will be levied on a minimum of one cwt. on goods charged at a rate per ton or per cwt. Charges leviable according to weight will be assessed on the net weight of goods, as shown in the Customs Bill of Entry or Invoice, except where otherwise provided.

2. All goods charged per case or package, if exceeding 40 c. ft., will be charged double wharfage, except where otherwise enumerated.

(*a*) Packages and single items, for which a rate per package or item is prescribed in Section I, will be charged as heavy lifts under item 30 when they exceed 1½ tons in weight, except in instances in which the charge prescribed is higher than under item 30.

3. Cases, etc., containing assorted or sundry goods will be charged wharfage according to that item comprised in contents in respect of which the highest rate is provided in the foregoing Schedule.

4. For the assessment of wharfage, etc., on goods chargeable on measurement, importers must deposit with the Docks Manager certified copies of invoices and specifications (which will not be returned) with Customs documents and chappas. Measurements, etc., to be shown on English Standard in detail.

In respect of goods chargeable on weight, importers must produce Original invoices, if required.

5. On *bona fide* ships' stores (including live stock for use on voyage), furniture, tools and materials, imported or exported half wharfage charges only will be levied.

6. No charge will be levied on Horse Boxes accompanying horses, provided the Boxes are removed from Docks premises within 24 hours of landing. On the expiration of 24 hours

Boxes will be treated as cargo and charged the ordinary wharfage rates.

7. Goods landed from boats or loaded from wharf into boats in Dock or at the Harbour Walls of the Docks, provided no Port Trust labour is employed, will be charged half the rates laid down in the Schedule. This fee will cover the right to storage for three days in either case ; thereafter the ordinary rent (extra fees) will be levied.

8. All goods, which have been charged full Docks import Wharfage will, if loaded into boats in the Docks by Port Trust labour, to be afterwards relanded at a Port Trust Bunder, be charged Hamallage only, *vide* Section X, Item A (c) instead of wharfage.

9. On cargo overcarried and landed in the Docks and reshipped Transhipment charges as per Section VII will be levied.

10. On same bottom cargo landed in the Docks and re-shipped, full import wharfage as per Section I and Hamallage at Annas 8 per ton will be levied.

11. No Docks wharfage charges will be levied on cargo or bunker coal landed from one hatch of a vessel and re-shipped in another for trimming or rearranging the vessel's cargo, provided it is not allowed to remain on the wharf and Trustees' labour is not utilized.

12. *Hazardous goods* (see Docks By-laws Nos. 99, 100 and 100-A) landed at the Docks and which have to be removed immediately to the Trustees' Hazardous Goods Warehouse situated in the Alexandra Docks, will incur charges for removal, storage and rent as detailed under Section III, Item D, of this Schedule.

13. Consignments of matches will be removed, at the request of consignees, to the special sheds in the Docks set apart for the storage of matches during the monsoon, at a charge of Annas 6 per case.

14. Dangerous, Explosive and Inflammatory goods landed at the Docks contrary to the By-laws must be immediately removed by a consignee, failing which they will be removed at his risk and expense to the Trustees' Warehouse reserved for such goods.

15. Dangerous, Explosive and Inflammable goods landed at the Docks contrary to the Docks By-laws will be charged wharfage at Annas 8 per package under Section I, Item 3 E.

N. B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC

SECTION II.

Wharfage Charges.

SCALE OF SPECIAL RATES CHARGED ON ALL GOODS IMPORTED AND EXPORTED AT THE BOMBAY PORT TRUST DOCKS BY COASTING STEAMERS PLYING BETWEEN BOMBAY AND PORTS ON THE WEST COAST OF INDIA.

EXTRA SPECIAL CLASS—4 *pies a maund, or* 9 *annas a ton.*

Cotton pressed.
Rice.

SPECIAL CLASS.—5½ *pies a maund, or* 12 *annas a ton.*

Ballast.
Bardans or used gunny bags.
Bricks, fire.
Chalk.
Coal and coke in bags.
Cocoanuts.
Coriander seed.
Firewood.
Grain, wheat, rice, bajri, jowari, gram and barley, &c.
Myrabollams.
Ochre, of kinds.
Salt, country.
Saltpetre.
All kinds of seeds.
Tiles, Mangalore.
Vegetables, fresh.

1st CLASS.—7 *pies a maund, or* 15 *annas a ton.*

Alum.
Bamboos.
Bark, of sorts.
Bones, bone-dust and blood-manure.
Borax, unrefined.
Bottles, empty.
Bran.
Clay, China and fire.
Coal, coke, cinders, ashes, patent fuel.
Dates, wet and dry.
Disinfecting powder.
Flax.
Flour.
Glass, broken.
Goats' hair, pressed.
Groundnuts.
Hay and straw, pressed.
Hemp, pressed.
Hessians.
Horns, of kinds.
Iron, bar-iron, hoops, pig scrap sheets, &c.
Jaggery.
Jute, pressed.

1st *CLASS.*—6 *pies a maund, or* 13 *annas a ton.*—concld.

Kerosene oil.
Mats, country.
Mowra flowers.
Oil-cake.
Papadkhar, or country soda.
Skins, untanned.
Sugar.
Sugarcandy and molasses.
Tamarind.
Twist and yarn.
Whiting.
Wool, pressed.

2*nd CLASS.*—8 *pies a maund, or Rs.* 1-2-0 *a ton.*

Alkali (Sajeekhar).
Almonds.
Aloes.
Anchors.
Arrowroot.
Asphalt.
Assafœtida, coarse.
Beads.
Blood stones, Cambay stones and gold stones.
Brass and brassware.
Bricks, bath.
Buckets, iron.
Canvas.
Capoor cutchree.
Cardboards, strawboards.
Cassaware.
Cement.
Chillies, dried.
Clove-stems.
Cocum.
Coffee.
Coir, Fibre.
Coir pressed.
Coir, rope, cordage and yarn.
Columba root.
Cordage and rope, hemp, Europe and Manila.
Copra.
Corks.
Cowries.
Dammer.
Drugs, country.
Earthenware, piping, retorts &c., for drainage (not packed).
Fat, grease, lard, and tallow.
Fish, dried.
Fruits, fresh or dried.
Ginger, dry.
Glue.
Gums of sorts.
Hemp, loose, in bundles.
Jars, common, large or small.
Lac.
Lac dye.
Lead, pig, piping, sheets and rolls.
Lead, black, white and red.
Lead shot.

2nd CLASS.—8 *pies a maund, or Rs.* 1-2-0 *a ton.*—concld.

Linen piece-goods.
Liquorice root.
Mats, foreign.
Matting, coir.
Mineral waters.
Mother-o'-pearl shells.
Nails of sorts.
Nux-vomica.
Oils, linseed, castor, gingelly, &c.
Olibanum or incense.
Orsidue or brass leaves.
Paints, oil.
Paper, of kinds (including bales of newspapers).
Pitch.
Raisins.
Rattans.
Sago.
Salammoniac.
Sandalwood.
Shikakhai.
Shovels.
Soap, soft and bar (country).
Soapnuts.
Spelter and solder.
Sulphur.
Tiles, flooring and foreign.
Thread.
Timber in logs.
Timber planks & scantlings.
Tin of kinds.
Tortoise shells.
Turmeric.
Twine.
Umbrellas.
Waste, cotton, twist and wool.
Wire.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton.*

Ale, beer and porter, in casks.
Aerated waters.
Antimony.
Apparel not accompanying passengers.
Arsenic.
Bangles.
Beef and pork.
Bees'-wax.
Betelnuts.
Biscuits.
Boots and shoes.
Bottles, empty, medicine phials.
Butts, pipes and puncheons (empty).
Carpets.
Casks and hogsheads, empty.
Cheese.
Cochineal.
Copperas, sulphate of iron and sulphate of copper.
Copper sheets, slabs, ware and wire.
Cotton, raw, unpressed.

3rd CLASS.—10 *pies a maund, or Rs.* 1-6-0 *a ton*—concld

Cumin seed.
Dyes, country.
Earthenware, foreign, for sanitary purposes (packed).
Fans.
Felt.
Furniture and chairs.
Garlic.
Ghee.
Goats' hair, unpressed.
Glassware.
Gunny pieces and bags.
Haberdashery, hosiery, etc.
Hams.
Hardware.
Harness and harness requisites.
Indian condiments.
Indigo.
Ink.
Iron, bar iron, hoops, scrap sheets, etc.
Ironmongery.
Iron or steel, including girders, castings, pipes, &c.
Khoot wood.
Metals, unenumerated.
Oil cloth and floor cloth.
Pearls, imitation.
Pepper and pepper roots.
Piece-goods, Cotton.
Rose flowers, dried.
Saddlery.
Safflower.
Shajeera.
Salt, refined.
Sapan wood.
Senna leaves.
Silk, raw.
Soap, foreign.
Spices.
Spirits and liquors, in wood.
Stationery, unenumerated.
Steel, fagot, keg, spring and octagon.
Tar.
Tinplates.
Tobacco, countryand foreign
Twist and yarn.
Varnish.
Vermilion.
Wool, unpressed.
Wool, Berlin.
Yellow metal sheets.
Zinc sheets.

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton.*

Ale, beer, porter and cider, in bottles.
Acids, carbolic, citric, gallic and tannic.
Baskets, cane.
Books.
Camphor.
Camphor wood drawers and boxes.
Chemicals, drugs and medicines:

4th CLASS.—12 *pies a maund, or Rs.* 1-11-0 *a ton*—concld.

China and Japanware.
China preserves.
China roots.
Cigars and Cheroots.
Crockery, Queen's porcelains and earthenware not otherwise enumerated.
Cutlery.
Fishmaws.
Hides, buffalo, &c.
Jars, fancy, China and Japan.
Leather, country or foreign.
Marble and marble slabs.
Oilmanstores.
Perambulators.
Piece-goods, cotton-silk mixture and woollen.
Plants.
Shark fins, samoodar fins.
Shells.
Skins, goats and sheep, tanned
Toys.
Turpentine.
Trunk and boxes.

5th CLASS.—14 *pies a maund, or Rs.* 2-0-0 *a ton.*

Acids, other than carbolic, citric, gallic and tannic.
Attar.
Bhang.
Candles.
Cardamoms.
Clocks.
Confectionery.
Coral.
Crackers, China.
Elephants' tusks and Moyes' teeth (ivory).
Feathers.
Glass, window.
Instruments, drawing, mathematical, &c.
Lace and thread, gold and silver or kinkob.
Matches.
Musk.
Naphtha.
Oils, perfumed.
Perfumery, pomades, &c.
Piece-goods, silk and velvet.
Quicksilver.
Rose-water.
Sandalwood boxes and ware.
Shawls, Cashmere and Delhi
Tea.
Wines and spirits, in bottles.

Note.—The Dock charges will be recovered on avcirdupois weight. The equivalent maund rate is merely given for the information of merchants. A maund is equal to 82⅔ lbs.

Personal baggage accompanying passengers will be passed free, but extra goods, unmanifested, will be charged at 8 annas a cart, or two annas a cooly load.

Wharfage on sand and building materials discharged from boats at the Ballard Pier Wharf, when no Port Trust labour is supplied, shall be levied at the rates specified under item 7 of the Bunder scale of rates.

All articles not enumerated in the foregoing Schedule will be charged wharfage at the rates laid down under Section I.

In all questions that arise with regard to *miscellaneous charges, rents, overside fees, night and holiday work, transhipment, cranage charges*, &c., the rules laid down in the General Rate book for the Wet Docks will apply.

The *Minimum charge* for any package shall not be less than *one anna.*

Fractions of an anna.—In the total charges recovered in a chappa or bill under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

SECTION III.

Rents.

A.—Storage charges on goods in Docks transit sheds and yards.

Imports—

(*a*) *Free days—*

All goods will be allowed storage in Docks, free of rent, for 5 days.

No free days will be allowed in respect of coal, coke, cinders, ashes, patent fuel, dust or rubbish.

The day fixed as the General Landing Date for a vessel's cargo shall be counted as one of the Free days.

In computing the number of free days, Sundays and Holidays enumerated in By-law No. 118 as well (in the case of dutiable goods only) as any other days on which Imperial Customs Duty may not be received, will be omitted.

(*b*) *Extra fees—*

On the expiration of the " free days " an extra fee or charge calculated at the rate of half wharfage will be levied upon al goods until delivery is effected, as follows :—

In respect of all goods, dutiable and duty free, except iron and steel, as specified under Section I, item 46-*C*, of this Schedule :—

One extra fee for every 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

In respect of iron and steel, as specified under Section I, Item 46-*C*, of this Schedule :—

One extra fee for the first 7 days, including Sundays and al Holidays, or part thereof and thereafter one extra fee for every succeeding 2 days, including Sundays and all Holidays or part thereof up to 30 days from date of landing.

On the expiration of 30 days from date of landing of all goods (including iron and steel) two extra fees will be levied for every

succeeding two days including Sundays and all Holidays or part thereof.

(*c*) In cases where any consignment or part thereof of iron or steel, as specified under Section I, Item 46-*C*, of this Schedule, shall be landed from a vessel unmarked, or, in the opinion of the Docks Manager, so insufficiently marked as to prevent the delivery of the whole consignment according to the Bill of Lading, he shall have the whole of such consignment sorted *according to sizes* as far as possible and shall charge the Master, Owner or Agents of the vessel, the cost of such sorting at the rate of twelve annas per ton. The "free days" in such instance shall count from the date on which the Docks Manager shall notify that the iron or steel is sorted and ready for delivery.

(*d*) On goods shown as "excess" in outturns of vessels whose cargoes have been stored in the Docks, one-fourth of the single extra fees will be charged from the date of expiration of the free days to date of expiration of five days after submission of outturns. Single extra fees will then be levied for fifteen days, and thereafter double extras until date of delivery.

(*e*) On goods landed at the Docks and loaded into Railway wagons one-third of the single extra fees incurred may be charged in lieu of the extra fees ordinarily leviable, provided that the importer has submitted requisitions for wagons before expiry of the "free days" and that a certificate from the Railway Manager is produced stating that the delay in loading was due to non-supply of railway wagons.

Exports—

Goods for Shipment.	Period free of rent.	How charged.
(*a*) Stored in Docks open yards at Owner's risk.	10 days.	An extra fee or charge calculated at the rate of half wharfage fee to which the goods may be liable for every 3 days or part thereof.
(*b*) Stored in Docks transit sheds.	7 days.	
Note.—Exporters must elect whether goods are to be stored in the open or in the transit sheds.		

Goods for Shipment.	Period free of rent.	How charged.
(*e*) If not shipped but removed from Docks by boats or carts :—		
(1) Provided Trustees' labour is not utilised.	*Nil.*	An extra fee or charge calculated at the rate of half wharfage fee for every 3 days or part thereof.
(2) Provided Trustees' labour is employed.		As Exports under Clauses (*a*) and (*b*).
Note.—Shut-out cargo must be removed by owners on receipt of 3 days' notice from the Docks Manager. In cases of non-compliance the Docks Manager may remove such goods to a place of storage at the expense of owners.		
(*d*) Railed into Docks and stored in the rail-borne cargo sheds for shipment and not taken to the transit sheds but removed into town.	*Nil.*	Docks unloading, carting and clerical charges and half export wharfage *plus* ground rent from the date the goods were received in Docks.
(*e*) Railed direct into Docks and found to be unfit for shipment—		
(1) Provided removed from Docks within 24 hours.	Free	Docks unloading, carting and clerical charges but no wharfage.

Goods for Shipment.	Period free of rent.	How charged.
(2) When not removed from Dock within 24 hours.	*Nil.*	Docks unloading, carting and clerical charges *plus* rent under Clause (*c*) (1) if stored in the transit sheds, or rent and half export wharfage under Clause (*d*) if stored in the rail-borne cargo sheds.
(*f*) Brought direct to the transit sheds by rail or from the rail-borne cargo sheds and shipped.	*Vide* Clauses (*a*) and (*b*)	As ordinary export cargo under Clauses (*a*) and (*b*) from date of receipt at the transit sheds.

EXCEPTION.—On cargo railed into Docks by Bombay Port Trust Railway wagons from the Grain and Cotton Depots under the orders of, and with permission from, the Docks Manager and on which Customs and Shipping Agent's Passes have been issued, no extra fees or ground rent charges will be levied, provided such cargo is actually shipped on the vessel for which it was railed in. If such rail-borne cargo is shut out, or, for any reason, is not shipped, the ordinary charges from the date of arrival will be levied.

(*g*) Brought into Docks by lighters for overside shipment but landed on the Docks quays by shippers' own labour.	*Vide* Clause (*a*) and (*b*)	Half import wharfage as per this Schedule and thereafter as ordinary Exports under Clauses (*a*) and (*b*); the date of landing to be reckoned as the date of receipt.

In computing the number of free days for charging rents, Sundays and the Holidays enumerated in By-law No. 106 will be omitted.

By-law.—Working hours in the Docks shall be from 8 A.M. (S.T.) to 12-30 P.M. and from 1-30 P.M. to 6 P.M. except on Sundays and Holidays.

The sanctioned holidays recognised by the Trustees shall be Christmas Day (25th December), New Year's Day (1st January), Good Friday, the Sovereign's Birthday and any special occasion ordered by the Trustees.

B.—Ground Rent Charges.

Ground rent charges in Docks storage sheds and yards other than Docks transit sheds or yards, by special arrangement :—

(*a*) In sheds, per 500 square feet per mensem .. Rs. 50

(*b*) In the open yards at owner's risk per 500 square feet per mensem .. .. .. ,, 30

As a special temporary measure instead of the extra fees leviable under Section III, Rents A Imports.—Ground Rent charges as per note 4, Section II, Rents, of the Bunder scale of Rates, shall be levied on sand and building materials discharged from boats at the Ballard Pier wharf.

Note.—The above charges are subject to a minimum calculated as for ½ of 500 sq. feet per consignment.

C—Storage Charges on Goods in Docks Duty-Paid Goods Warehouses.

Scale of Charges for Duty-Paid Goods.

Goods.	Per	Charges.		
		For removing and storing by Port Trust.	Storing charges for removing by consignee.	Rent per week or portion of a week.
		Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Bangles, glass ..	Case ..	0 10 0	0 3 9	0 3 0
2. Copper Sheets, cases or bundles.	Ton ..	..	0 9 0	0 3 0
3. Glassware and Earthenware ..	C. ft. ..	0 10 0 (package.)	0 0 5	0 0 2
4. Grain	Ton ..	1 6 0	0 7 6	0 1 6
5. Gunnies	Bale ..	0 14 0	0 4 6	0 1 6
6. Hardware ..	Package .	0 16 0	Measurement or weight.	
7. Machinery ..	Ton ..	3 8 0	1 8 0	0 12 0
8. Motor cars ..	„ ..	3 8 0	1 8 0	0 12 0
9. Iron, including corrugated sheets, loose, or in case, steel bars and bundles, sheet, iron	„ ..	..	0 9 0	0 1 11
10. Newspapers, old, in bales ..	C. ft. ..	0 10 0 (package).	0 0 5	0 0 2

	Goods.	Per	Charges.		
			For removing and storing by Port Trust.	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
11.	Paper, of all kinds including wall-paper and straw boards	Package up to 5 cwts.	0 14 0	0 4 6	0 1 2
11A	Do.	Package over 5 cwts.	0 11 0	0 6 0	0 1 6
12.	Piece-goods, cotton	Package under 15 c. ft.	0 8 0	0 2 3	0 1 2
13.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
14.	Piece-goods, woollen and silk	Package under 15 c. ft.	0 8 0	0 3 0	0 1 2
15.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
16.	Shawls, cotton	Package.	0 8 0	0 2 3	0 1 2
17.	Do. woollen and silk	,,	0 8 0	0 4 6	0 6 0
18.	Sugar	Ton	1 6 0	0 7 6	0 1 6
19.	Tea	Chest	0 3 0	0 0 9	0 0 9
20.	Twist and yarn, cotton	Package under 15 c. ft.	0 8 0	0 2 3	0 1 2

	Goods.	Per	Charges. For removing and storing by Port Trust.	Storing charges for removing by consignee.	Rent per week or portion of a week.
			Rs. a. p.	Rs. a. p.	Rs. a. p.
21.	Twist and yarn, cotton	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
22.	Twist and yarn, woollen and silk..	Package under 15 c. ft.	0 8 0	0 2 3	0 1 6
23.	Do. do.	Package of 15 c. ft. and over per c. ft.	0 10 0 (package.)	0 0 3	0 0 2
24.	Yellow metal, cases or bundles.	Ton ..	..	0 9 0	0 3 0
25.	Zinc sheets ..	,, ..	..	0 9 0	0 3 0
26.	Unenumerated goods if charged by measurement	C. ft. ..	0 8 0 (package.)	0 0 5	0 0 2
27.	Unenumerated goods if charged by weight ..	Ton ..	1 12 0	0 9 0	0 3 0

Goods.	Per	Rs.	a.	p.
Miscellaneous Charges.				
28. Opening and folding charges: Copper, Yellow Metal, etc. ..	Bundle ..	0	0	9
29. Re-bagging and re-covering charges ..	Bag or package.	0	0	9
30. Scale rent ..	Day ..	0	12	0
31. Certificates of weight or measurement ..	Each ..	1	8	0
32. Duplicate Chappas	„ ..	0	4	0
33. For attendance of clerk in court or for supervision in warehouses of weighing or re-bagging operations	Day or part of a day.	4	8	0
34. Night work, Sunday or Holiday work ..	Each Warehouse or per night or day.	22	8	0

Goods.	Per	Rs. a. p.
Miscellaneous Charges—contd.		
35. Night work, Sunday or holiday work	Each Warehouse or per half night.	11 4 0
36. For opening packages, etc. ..	Package ..	0 1 6
37. Verifying Stock Lists	List ..	22 8 0

Note :—(*i*) In the case of goods charged under items 12-15 and 20-23 merchants are required to get the measurement endorsed on their Delivery Orders by the Assistant Manager, Docks Warehouses.

(*ii*) Goods charged under Item 7, Machinery, and Item 8, Motor Cars, will be assessed by measurement or deadweight, whichever is greater, except in respect of removal and storage charges as per columns 4 and 5, which will be assessed on deadweight only. If by measurement, 40 c. ft. will be taken to the ton.

(*iii*) The removal of items Nos. 2, 9,24 and 25 is not undertaken.

(*iv*) Removals from the Transit Sheds of one Dock for storage in the Warehouse of another Dock will be charged at the rates in column 4 *plus* 50 per cent. extra. For the purposes of this section, Prince's and Victoria Docks are treated as one Dock.

(*v*) No surtax will be levied on removal and storage rates in column 4.

D.—Storage charges on goods removed to Docks Hazardous Goods Warehouses.

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1	Acids	Package	0	3	9	0	2	3	0	1	6
2	Aloes, Indian	Bale	0	6	0	0	3	0	0	1	6
3	Candles	Cwt.	0	2	3	0	0	9	0	1	6
4	Caoutchouc	Package	0	3	9	0	2	3	0	1	6
5	Carbide of Calcium	Cwt.	0	2	3	0	0	9	0	1	6
6	Cartridges, loaded safety	Package	0	2	3	0	0	9	0	1	6
7	Coir	Bale	0	6	0	0	3	0	0	1	6
8	Cotton	Package	0	6	0	0	3	0	0	1	6
9	Cotton fly	Bale	0	6	0	0	3	0	0	1	6
10	Crackers of all kinds	Package	0	2	3	0	0	9	0	1	6
11	Fibres of all kinds	Bale	0	6	0	0	3	0	0	1	6
12	Flax	,,	0	6	0	0	3	0	0	1	6
13	Grasses of all kinds	,,	0	6	0	0	3	0	0	1	6
14	Hemp	,,	0	6	0	0	3	0	0	1	6
15	Jute	,,	0	6	0	0	3	0	0	1	6
16	Lamp black	Cwt.	0	2	3	0	0	9	0	1	6
17	Matches	Package.	0	6	0	0	3	0	0	3	0
18	Oils, mineral, in casks	Ton	2	4	0	0	12	0	0	3	0
19	Oils, vegetable, in casks	,,	2	4	0	0	12	0	0	3	0
20	Oils in tins, drums, cases	Per 10 imp. galls.	0	3	9	0	2	3	0	1	6
21	Oil of vitriol	Package.	0	3	9	0	2	3	0	1	6
22	Paints, oil	Ton	2	4	0	0	12	0	0	3	0
23	Percussion caps	Package.	0	2	3	0	0	9	0	1	6
24	Pitch and dammer	Ton	2	4	0	0	12	0	0	3	0
25	Rhea	Bale	0	6	0	0	3	0	0	1	6
26	Rosin	Ton	2	4	0	0	12	0	0	3	0
27	Sulphur	,,	2	4	0	0	12	0	0	3	0

Item.	Description of Goods.	How charged.	Removal.			Storage.			Rent per week.		
			Rs.	a.	p.	Rs.	a.	p.	Rs	a.	p.
28	Tallow and stearine	Ton ..	2	4	0	0	12	0	0	3	0
29	Tar	,, ..	2	4	0	0	12	0	0	3	0
30	Turpentine ..	Per 10 imp. galls.	0	2	3	0	0	9	0	1	6
31	Varnish	Do. ..	0	2	3	0	0	9	0	1	6
32	Waste	Bale ..	0	6	0	0	3	0	0	1	6
33	All goods not enumerated.	Package	0	6	0	0	3	0	0	1	6

E—STORAGE CHARGES ON GOODS REMOVED TO DOCKS SALE WAREHOUSE, ALEXANDRA DOCK, UNDER SECTION 64 OF THE BOMBAY PORT TRUST ACT, 1879.

Description of Goods.	How charged.	Removal and Storage.			Rent per week or part of a week.		
		Rs.	a.	p.	Rs.	a.	p.
Ale, beer, porter and cider in wood.	H'hds. ..	1	3	6	1	2	0
Do. in cases	1 doz. qts. or 2 ,, pints.	0	1	11	0	2	0
Almonds	Ton	2	7	9	2	4	0
Apparel	C. Ft. ..	0	1	11	0	1	0
Boots and Shoes	,, ..	0	1	11	0	1	0
Cigarettes	,, ..	0	1	0	0	1	0
Coffee	Ton	2	7	9	0	12	0
Copper sheets	,, ..	2	7	9	1	8	0
Dyes	C. Ft. ..	0	1	0	0	1	0
Electroplatedware ..	,, ..	0	1	0	0	1	0

Description of Goods	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Eau-de-Cologne	pkge of 50. doz.	0 12 9	0 12 0
Do.	,, 25 ,,	0 6 5	0 6 0
Firearms	Each ..	0 6 0	0 12 0
Glassware and earthenware.	C. Ft.	0 1 0	0 12 0
Gunnies	Bale ..	0 10 2	0 12 0
Hardware	Ton ..	2 7 9	2 4 0
Iron, including corrugated sheets loose or in cases, iron and steel bars and bundles.	,, ..	2 7 9	1 8 0
Jewellery	Pkge. ..	1 11 0	3 0 0
Machinery	Ton ..	2 7 9	3 0 0
Motor-Cars	,, ...	2 7 9	3 0 0
Newspapers, old in bales	C. Ft. ..	0 1 11	0 2 0
Oilmanstores	,, ..	0 1 0	0 1 0
Paper in bales or cases including wall paper and strawboards. ..	,, ..	0 1 11	0 2 0
Piece-goods, cotton, packages upon 15 cubic feet	Pkge. ..	0 5 3	0 6 0
Piece-goods cotton, packages over 15 c. ft.	C. Ft. ..	0 0 6	0 1 0
Piece-goods woollen and silk, pkgs. up to 15 c. ft.	Pkge. ..	0 10 6	0 12 0
Piece-goods woollen and silk packages over 15 c.ft.	C. Ft. ..	0 1 0	0 2 0
Silk, raw	Pkge. ..	0 10 2	1 2 0
Silver, bullion or specie ..	,, ..	0 12 9	1 8 0
Soap, bar	,, ..	0 3 5	0 6 0
Do. toilet	,, ..	0 6 9	0 12 0
Spirits, including methylated spirits, liquors and wines, in wood.	Imp. gallon..	0 1 0	0 0 6

Description of Goods.	How charged.	Removal and Storage.	Rent per week or part of a week.
		Rs. a. p.	Rs. a. p.
Spirits, including methylated spirits, liquors and wines in cases.	1 doz. qts. or 2 ,, pints..	0 1 11	0 2 0
Stationery	C. Ft. ..	0 1 0	0 1 0
Sugar	Ton ..	2 7 9	0 9 0
Tea	Chest ..	0 12 9	0 6 0
Tobacco	Cwt. ..	0 4 11	0 4 6
Yellow metal	Ton ..	2 7 9	1 8 0
Zinc sheets	,, ..	2 7 9	1 8 0
Unenumerated Goods.			
(*a*) Packed in casks ..	Each ..	1 3 6	1 8 0
(*b*) Do. in crates ..	,, ..	0 12 9	1 2 0
(*c*) Do. in cases, bundles or bales.	,, ..	0 10 2	0 12 0
(*d*) Do. in drums and kegs. ..	,, ..	0 6 5	0 6 0
(*e*) Do. in bags ..	,, ..	0 3 5	0 6 0
(*f*) Heavy goods chargeable by weight.	Ton ..	2 7 9	3 0 0
(*g*) Goods chargeable on measurement.	C. Ft. ..	0 1 11	0 1 0

Five days free of rent will be allowed for delivery after sale of goods by auction, thereafter the above rates will be levied.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be rockoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IV.

Docks Dues on Vessels.

Dock Dues.—Chargeable against Masters, Owners or Agents of vessels in addition to charges on goods.—

(*a*) On steam and square-rigged vessels berthed inside the Docks or at the East Harbour Wall of the Docks, except as provided under (*b*), (*c*), (*e*) and (*f*)—

(1) For every vessel under 1,500 tons, a charge of 2 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 40.

(2) For every vessel of 1,500 tons and upwards, a charge of 3 pies per ton of net registered tonnage for each day or part of a day with a minimum charge of Rs. 75.

(*b*) On steam and square-rigged vessels (other than Government Transports embarking or disembarking troops) berthed (1) at the Ballard Pier or (2) at the Alexandra Dock Harbour Wall and making use of the Passenger Shed at No. 18 Berth—

A charge of four pies per ton of net registered tonnage for each day or part of a day, with a minimum charge of Rs. 150.

(*c*) On steam and square-rigged vessels landing or embarking passengers only at the East Harbour Wall of the Docks without making use of the Passenger Shed at No. 18 Berth, a fixed charge of Rs. 25 will be made for each day or part of a day.

(*d*) On every boat, barge and country craft (not square-rigged) entering the Docks—

A charge of Re. 1 per day or part of a day.

(*e*) On vessels berthed inside the Docks or at the East Harbour Wall of the Docks undergoing repairs and not working cargo—

(1) For vessels not exceeding 250 ft. in length, Rs. 25 per diem.

(2) For vessels exceeding 250 ft. but not exceeding 400 ft. in length, Rs. 50 per diem.

(3) For vessels exceeding 400 ft. in length, Rs. 75 per diem.

Notes.—(*i*) Vessels will not be charged for Sundays or the Holidays enumerated in By-law No. 118 if no work is done.

(*ii*) The day that a vessel enters and the day she leaves the Docks or the East Harbour Wall of the Docks shall be counted as one day.

(*f*) Vessels undergoing repairs, or otherwise preventing the usual working use of any berth inside the Docks or at the Harbour Wall may be required to pay special charges as under :—

(1) After expiry of such period of occupation at repairing rates as the Docks Manager may decide, a charge which may extend to Rs. 200 per day or part of a day at the discretion of the Docks Manager.

(2) After expiry of such period of occupation at repairing rates as the Board may decide, a charge which may extend to Rs. 500 per day or part of a day at the discretion of the Board.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION V.

Night, Holiday and Sunday Work Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect of every vessel permitted to work cargo within the Docks to and from shore or overside and at the East Harbour Wall of the Docks to and from shore only:—

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day	
Rs. 50	Rs. 25	Rs. 50	Rs. 25	Rs. 200

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*) Every vessel berthed at the East Harbour Wall of the Docks and permitted to work cargo overside only into or from boats.

(*b*) Every bulk oil vessel pumping oil into the Trustees' oily pipes.

(*c*) Every vessel bunkering from the Trustees' oil pipes both at the Harbour Wall and within the Docks.

Per night from 7-30 P.M. to 3-30 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		At any time between 6 a.m. on Sunday and 6 a.m. on Monday.
		Per day.	Per half day.	
Rs. 10	Rs. 5	Rs. 10	Rs. 5	Rs. 10

C.—Charges against *Masters, Owners or Agents of vessels* for Port Trust labour supplied at night in respect of every vessel permitted to work, *viz.* :—

(*a*) Annas 6 per labourer per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.

(*b*) Annas 3 per labourer per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.

D.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of which Dock Gate opened and each vessel permitted to work and receiving or delivering cargo out of Docks working hours.

Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.	On holidays as enumerated under Docks By-law 118.		From 8 A.M. to 6 P.M. on Sundays.
		Per day.	Per half day.	
Rs.	Rs. a.	Rs.	Rs. a.	Rs.
25	12 8	25	12 8	25

Notes.— (*i*) When a vessel is not working and it is necessary to keep a Dock shed open either at night or on Sundays or the Holidays enumerated in Docks by-law No. 118 for the receipt and delivery of cargo or for any other reason, an additional charge of Rs. 30 per night or Sunday

or Holiday, or Rs. 15 per half night or half Sunday or half Holiday, will be levied.

(*ii*) The Docks Manager has authority to give special permission to vessels to work the whole night till 6 A.M. and in such cases the following charges in addition to those mentioned under clauses A and C of this Section will be levied in respect of work done from 3-30 A.M. to 6 A.M. :—

(*a*) Rs. 25 in respect of each vessel working.

(*b*) Annas 3 per labourer for labour supplied in respect of each vessel permitted to work.

(*c*) Rs. 12-8-0 in respect of each Dock gate opened and each vessel permitted to work.

E.—Charges against *Masters, Owners or Agents of Vessels* in respect of Trustees' cluster lights for illuminating gangways the use of which is compulsory in the Docks in accordance with the provisions of Docks By-law No. 43 and the requirements of the Venice Conventions for the prevention of ingress of rats to vessles :—

Rs. 2-8-0 per light per vessel per night.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VI.

Cranage Charges.

A.—Charges against *Masters, Owners or Agents of vessels* in respect to cranes requisitioned and supplied for the loading or unloading of vessels.

(*a*) *Ordinary cargo cranes*—(30-35 cwt. and 5 and 6 ton Hydraulic cranes).

Per day from 8 A.M. to 6 P.M. or sunset.	Per half day from 8 A.M. to 12-30 P.M. or 1-30 P.M. to 6 P.M.	Per night from 7-30 P.M. to 3-30 A.M. or midnight to 6 A.M.	Per half night from 7-30 P.M. to midnight or midnight to 3-30 A.M.
Rs. 9 each.	Rs. 6 each.	Rs. 9 each.	Rs. 6 each.

Note.—For cranes requisitioned and supplied for vessels working the whole night till 6 A.M. with the special permission of the Docks Manager, a charge of Rs. 6 per crane in respect of the period, 3-30 A.M. to 6 A.M. will be levied in addition to the above rates.

Conditions under which cranes are supplied :—

(1) Requisitions for cranes must be made out in counterfoil on the prescribed book forms which are supplied to Shed Superintendents and must be signed by the Officer on duty when the vessel is in Dock.

(2) A minimum charge for half day or night will be made in respect of cranes requisitioned and supplied but not required or utilised.

(3) Requisitions for cranes for the night or following day must be submitted to the Shed Superintendents by 4-30 P.M.

(4) Cancelling orders in respect of cranes requisitioned for the whole day or night must be submitted at least one hour before the expiration of the half day or night when the cranes are not required for more than the first half of the day or night.

(5) When cranes requisitioned for the half day or night are required for the whole day or night, fresh requisitions must be submitted at least 2 hours before the expiration of the half day or night.

(*b*) 30 *and* 100 *ton cranes*—

				Per ton or part. Rs. a. p.
For weights over	1½ tons	but not exceeding	4 tons	2 0 0
,,	4	,,	8 ,,	3 0 0
,,	8	,,	15 ,,	4 0 0
,,	15	,,	30 ,,	5 0 0
,,	30	,,	100 ,,	6 0 0

Notes.—(*i*) A minimum charge of Rs. 20 will be levied for the use of the 30 or 100-ton crane.

(*ii*) When the 30 or 100-ton crane is requisitioned, but not utilised, a charge of Rs. 20 will be made unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 20 per hour or part thereof will be levied for detention in excess of one hour, if the 30 or 100-ton crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled

(c) *Charges for masting or dismasting ships—*

(1) For sailing ships—

Net registered tonnage of ship.	Main-mast.	Fore-mast.	Mizen-mast.	Bow-sprit.
	Rs.	Rs.	Rs.	Rs.
300 tons but not exceeding 750 tons	50	40	30	20
Exceeding 750 tons but not exceeding 1,000 tons	80	60	50	30
Exceeding 1,000 tons but not exceeding 1,500 tons	110	90	65	45
Exceeding 1,500 tons and over ..	140	110	85	55

(2) For steamers—

A charge of Rs. 10 per each ton or part of a ton will be made in respect of the weight of the mast.

(d) *Miscellaneous—*

(1) If weights are kept suspended beyond a quarter of an hour double rates will be charged. The charge for lifting weights from the hold of a vessel and placing them on deck or for lifting into boats is the same as for placing them on the wharf.

(2) An additional charge of Re. 1 per ton will be levied when packages require to be deposited on the wharf to be afterwards re-lifted by the crane into trucks.

(3) Heavy packages carted into Docks and loaded into railway wagons by Docks cranes for the convenience of the G. I. P. and B. B. & C.I. Railways by special arrangement with the Docks Manager will be charged Re. 1 per ton only.

(4) The charges for any exceptional work performed by means of any crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

B.—Charges against *Importers and Shippers* for the use of the Trustees' cranes.

(*a*) 2-ton, 4-ton and 5-ton steam cranes :—

	Per ton or part
	Rs. a. p.
For weights not exceeding 3 tons	0 12 0
,, exceeding 3 tons but not exceeding 5 tons	1 0 0

Notes.—(*i*) A minimum charge of Rs. 5 will be levied for the use of the 2, 4 or 5-ton steam cranes, in respect of goods to be handled under each requisition.

(*ii*) When the 2, 4 or 5-ton steam crane is requisitioned, but not utilised, a charge of Rs. 5 will be made unless 12 clear hours' notice is given during Docks' ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 5 per hour or part thereof will be levied for detention in excess of one hour, if the 2, 4 or 5-ton steam crane is kept idle owing to the lift or lifts not being ready for slinging and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 60 per whole working day (8 a.m. to 6 p.m.) or Rs. 40 for half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*b*) 15-ton Steam Crane :—

			Per ton or part. Rs. a. p.
For weights over	1 ton	but not exceeding 3 tons	0 12 0
,,	3 tons	,, 5 ,,	1 0 0
,,	5 ,,	,, 8 ,,	1 12 0
,,	8 ,,	,, 12 ,,	2 0 0
,,	12 ,,	,, 15 ,,	2 8 0

Notes.—(*i*) A minimum charge of Rs. 7-8-0 will be levied for the use of the 15-ton steam crane in respect of goods to be handled under each Bill of Entry.

(*ii*) When the 15-ton Steam Crane is requisitioned but not utilised, a charge of Rs. 7-8-0 will be made unless 12 clear hours' notice is given during Dock ordinary working hours cancelling the requisition.

(*iii*) A charge of Rs. 7-8-0 per hour or part thereof will be levied for detention in excess of one hour if the crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

(*iv*) The maximum charge for any one consignee in respect of goods covered by one Bill of Entry loaded in one day or half day will be Rs. 60 per whole working day (8 a.m. to 6 p.m.) or Rs. 40 per half working day (8 a.m. to 12-30 p.m. or 1-30 p.m. to 6 p.m.).

(*c*) Hand cranes.—No charges will be made for the use of hand cranes but shippers or consignees must provide labour to work the hand cranes at their own cost.

C.—Charges against Masters, Owners or Agents of Vessels or Importers or Shippers for the use of the Trustees' 60-ton Floating Crane "Sarus."

For weights over 1½ tons, but not exceeding 4 tons	Rs. 3-0 per ton
For weights over 4 tons, but not exceeding 8 tons	Rs. 4-8 per ton

For weights over 8 tons, but not exceeding 15 tons .. .. .. Rs. 6-0 per ton
For weights over 15 tons, but not exceeding 30 tons .. .. .. Rs. 9-0 per ton
For weights over 30 tons, but not exceeding 60 tons .. .. .. Rs. 12-0 per ton

Notes.—(*i*) A minimum charge of Rs. 30 will be levied for the use of the Floating Crane.

(*ii*) When the Floating Crane is requisitioned, but not utilised, a charge of Rs. 30 will be made, unless 12 clear hours' notice is given during Docks ordinary working hours cancelling the requisition.

(*iii*) Lifts discharged on the wharf for subsequent relifting will be charged for separately at the above rates for each operation.

(*iv*) A charge of Rs. 10 per hour or part thereof will be levied for detention, if the Crane is kept idle owing to the lift or lifts not being ready for slinging, and such detention to count till the lift is handled.

A charge of Rs. 16 per hour or part thereof calculated from the time the "Sarus" leaves the Alexandra Dock until she returns, will be levied in addition to the ordinary charges, when the "Sarus" is requisitioned for work outside the Alexandra Dock.

N.B.—The Docks Manager is empowered to waive this additional charge when the "Sarus" is requisitioned for use in the Prince's and Victoria Docks if its use is necessitated by reason of the 30 or 100-ton cranes not being available or if the draft of the vessel will not permit of the use of these cranes, or if in the Docks Managers' opinion the circumstances justify the waiver.

CONDITIONS :—

(1) Requisitions for the Floating Crane must be made out in counterfoil on the prescribed book form

obtainable at the office of the Deputy Docks Managers, and must be signed by the Officer on duty, when the vessel is in Dock, or by the Importer or Shipper's representative. Such requisitions must be submitted a clear 24 hours in advance of the time the Crane is required, except when a vessel is working heavy lifts more or less continuously.

(2) Ordinarily, the Floating Crane will be supplied according to priority in requisitioning, but the Docks Manager may deviate from the rule, if, in his opinion, circumstances justify such action.

(3) The discharge or loading of lifts from or into vessels will be performed under the directions of the Stevedores employed on the vessel. All other handling of lifts will be performed under the supervision of the Docks Chief Inspectors.

(4) The Engineer-in-Charge of the "Sarus" may refuse to work the Crane, if in his opinion, safe and proper precautions are not being taken.

(5) Lifts must be placed in such a position either on vessels or on shore that the head of the jib can be swung vertically above the said lifts, which must also be clear of all other cargo.

(6) The charges for any exceptional work performed by means of the Floating Crane shall be at such rates or for such amounts as may be fixed by the Trustees in each particular case.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VII.

Charges on Transhipment and Damaged Goods.

A.—Transhipment Goods.

Charges against *Importers of Masters, Owners or Agents* of vessels in respect of cargo for transhipment whether landed at the Wet Docks or transhipped overside from vessel to vessel in Docks—

(1)	Cargo landed on and shipped from the wharf.	5 free days. 1 wharfage as per Section I or II as the case may be.
(2)	Cargo landed on the wharf and loaded into boats for subsequent shipment—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour.	5 free days. ¾ wharfage as per Section I or II as the case may be.
(3)	Cargo discharged overside into boats in Docks and shipped overside in Docks (ship to ship).	½ wharfage as per Section I or II as the case may be.
(4)	Cargo discharged overside into boats in Docks and landed on the wharf—	
	(*a*) by Port Trust labour.	5 free days. 1 wharfage as per Section I or II as the case may be,
	(*b*) by shippers' own labour and shipped from the wharf.	5 free days. ¾ wharfage as per Section I or II as the case may be.

(5)	Cargo landed at the Bunders and shipped in Docks from the wharf or landed in Docks and shipped from the Bunders.	5 free days. ½ wharfage as per Section I or II as the case may be.
(6)	Specie landed and shipped from the Docks or landed in the Docks and shipped from the Bunders or in the stream and *vice versa*.	½ wharfage as per Section I or II as the case may be.

N.B.—The application of wharfage rates under Section I or II will be determined by the Port of origin.

Notes.—(*i*) Carting of transhipment cargo within Dock limits will be undertaken by special arrangement with the Docks Manager at rates fixed by the Trustees and notified from time to time.

(*ii*) On the expiry of the 5 free days storage charges will be levied under Section III A, but the Docks Manager may make special arrangements for the levy of reduced storage charges, on transhipment cargoes, whether allowed to remain in transit sheds and yards or stored temporarily in storage sheds or open spaces. Such arrangements shall in each case be subject to confirmation by the Trustees.

(*iii*) Transhipment goods discharged into boats and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside will be charged overside charges under Section VIII.

B.—Damaged Goods.

Cargo landed from vessels loading in Docks owing to fire or other accidental cause and reshipped or from vessels returned to Port by reason of the same causes or stress of weather.	Full Import and half Export wharfage as per Section I.

Notes.—(*i*) In cases where such cargoes are landed on Sundays or Holidays enumerated in By-law No. 106 by reason of *necessity*, actual outof-pocket expenses in lieu of Sundays or Holidays work fees under Section V, Items A and B, will be levied in addition to the above rates.

(*ii*) Burst bale cargo re-landed in course of shipment for repacking will not be charged a second wharfage fee.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa, or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION VIII.

Overside Charges.

Charges against *Masters, Owners or Agents of vessels of Importers or Shippers* in respect of cargo discharged or shipped overside in Docks.

(*a*)	Import goods delivered from vessels in Docks into lighters alongside for removal out of Docks.	½ wharfage as per Section I or II as the case may be.
(*b*)	Export goods taken on board vessels in Docks from lighters alongside.	Do. do.
(*c*)	Transhipment goods discharged overside into lighters and taken out of Docks to vessels in the stream or discharged by vessels in the stream and brought into Docks for shipment overside.	Do. do.
(*d*)	Ships' stores and coal for consumption on board the vessels to which they are taken and shipped overside from boats alongside.	Free.
(*e*)	Ballast discharged or shipped overside in Docks for removal to or after removal from a Port Trust Bunder where the usual wharfage charges are payable.	⅓rd wharfage as per Section I or II as the case may be.

			Rs.	a.	p.
(*f*)	Ballast discharged or shipped overside in Docks for removal to, or after removal from, Bunders not belonging to the Port Trust.	Boat under 25 tons burden	1	0	0
		Boat over 25 and up to 50 tons burden..	2	0	0
		Boat over 50 tons burden	2	8	0

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION IX.

Weighment Charges.

Charges against *Importers and Shippers or Masters, Owners or Agents of vessels* for weighing goods in Docks.

(*a*)	Goods weighed on Port Trust scales when labour is not supplied, including cost of Weighment Certificate of total weight, if required.	Rs. 3-0-0 per consignment per day, including attendance of clerk.
(*b*)	Goods weighed on Port Trust or private scales, when labour is not supplied and Weighment Certificate is not required.	Re. 1-0-0 per day per scale.
(*c*)	Goods weighed on Docks Weigh Bridges—	
	(1) For 16 tons or under	Re. 1-0-0.
	(2) For every additional ton or part of a ton.	Re. 0-0-6 per ton.
	EXCEPTION. — Managanese Ore, provided the whole shipment is weighed.	Re. 0-0-4 *per ton.*
(*d*)	For weighment of goods when labour is supplied by Trustees.	Re. 0-6-0 per ton.
(*e*)	Certificate of details of weight.	Re. 1-0-0 per sheet.
(*f*)	Certificate of total weight only.	Re. 1-0-0 each.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION X.

Sundries.

A.—Charges against *Importers and Shippers of cargo or Masters, Owners or Agents of vessels* in respect of—

(*a*) *The use and hire of Docks Plant and Gear*—

		Per day or part of a day. Rs. a. p.
"A" class four-wheeled trucks capacity 20–30 tons	each	12 0 0
Wooden trucks for motors	,,	10 0 0
"B" class wooden trucks, capacity 15 tons	,,	6 0 0
"C" do. 10 ,,	,,	4 0 0
"D" do. 5 ,,	,,	2 0 0
Hand barrows	,,	0 8 0
Iron trays	,,	1 0 0
Skids for loading and unloading casks	,,	0 8 0
Skids used as guards	,,	1 0 0
Wooden sleepers	,,	0 8 0
Tripod scales with weights	,,	1 0 0
Floating stages	,,	2 0 0
Docks shoots	,,	1 0 0
Iron tubs	,,	1 0 0
Hand lamps	,,	0 8 0
Kitson, Washington and similar lamps	,,	2 8 0
Shackles	,,	0 8 0
Slings, capacity 3 tons	,,	1 0 0
,, ,, 5 ,,	,,	1 8 0
,, ,, 10 ,,	,,	2 0 0
,, ,, 20 ,,	,,	4 0 0
,, ,, 30 ,,	,,	6 0 0
,, ,, 40 ,,	,,	8 0 0
,, ,, 50 ,,	,,	10 0 0

To be used at risk of hirers.

	Rs. a. p.
Trustees' tramway plant for shipping ore, ballast, coal, etc., per ton shipped .	0 2 6
Gear, not otherwise enumerated ..	At rates to be fixed from time to time by the Docks Manager.

Note—(*i*) All gear, except manganese ore carts, requisitioned for use or hire will be charged for up to the time returned to Stores Depot except Sundays and Holidays enumerated in Docks By-Laws No. 118.

(*ii*) Trustees' manganese ore carts may be requisitioned for use *free of charge*, but a charge of Re. 1 per day will be levied in respect of every cart not returned to Stores Depot when not in use.

(*iii*) For the use of hand barrows and four-wheeled trucks at the Ballard Pier Station an inclusive charge of Rs. 10 per vessel per day will be made.

Transport wagons or traction engines per whole day or night.	At rates to be fixed from time to time by the Docks Manager.
,, ,, ,, ,, half ,, ,,	
,, ,, ,, ,, 3 hours.	
,, ,, ,, ,, 2 ,,	
,, ,, ,, ,, hour.	
Portable flushing engine, if available.	

(*b*) *Sorting cargo*—

Bag cargo only	Re.	0 4	0 per ton.
Iron, as specified under Section I, Item 46c, and timber, case goods, &c. ..	,,	0 12	0 per ton.

(*c*) *Hamalage*—

On goods, the cost of handling of which has not been included in the rates levied in this Schedule—

Import	Re.	0 4	0 per ton.
Export	,,	0 4	0 ,, ,,
(*d*) *Copies of chappas or bills*	,,	0 4	0 each.

A1.—Charges against Masters, Agents or Owners of vessels in respect of the hire of Tank Barges:—

Tank Barge for discharge of ballast water containing oil in terms of Docks By-law No. 38—	
Per day from 8 a.m. to 6 p.m.	Rs. 250
Per half day from 8 a.m. to 12-30 p.m. or from 1-30 p.m. to 6 p.m.	,, 125
On Sundays and holidays enumerated in Docks By-law No. 118 or for any time outside the above hours a charge in addition to the above will be levied per hour or part of an hour, of ..	,, 35

Conditions.

(1) Requisition in writing for a Tank Barge must be submitted to the Docks Manager not less than 12 hours before the time at which the Tank Barge is required.

(2) All oil contained in the ballast water will become the absolute property of the Trustees.

A 2.—Charges against *Masters, Agents or Owners of vessels* arriving from Indian and Red Sea Ports in respect of cost of additional staff employed to maintain a double tally on miscellaneous Import cargo discharged in Dock, per vessel. Rs. 60.

Note.—The decision as to whether double tally is necessary to remain at the sole discretion of the Docks Manager.

B.—Charges against *Masters, Owners or Agents of vessels* in respect of—

(*a*)	*Fresh water* supplied to shipping.	Rs. 2 4 0 per 1,000 gallons.
(*b*)	*Removal of rubbish* deposited in Docks, subject to the provisions of Docks By-law No. 36.	At rates per cart of 16 cwts., fixed from time to time by the Docks Manager.

C.—Charges against *Importers or Shippers* in respect of *Unloading* of carts, lorries, trucks, &c.

(*a*)	*Unloading* of carts, lorries, trucks, etc.	One anna per 16 cwts. or part thereof.

Notes.—(*i*) The Docks Manager has discretionary power to allow consignees or shippers to unload carts.

(*ii*) Heavy articles of machinery brought by trucks will be unloaded at the option of the Docks Manager at rates to be arranged.

(*iii*) Manganese ore in bulk will be unloaded free.

(*b*) *Opening packages*—

(1)	Carriages, motor cars and aeroplanes	Re. 0 8 0	per package.
(2)	Machinery	„ 0 4 0	„
(3)	Mouldings	„ 0 4 0	„
(4)	Pianos and harmoniums	„ 0 4 0	„
(5)	Packages of other kinds	„ 0 1 0	„

Note.—Opening of casks or cases of wines, spirits and similar goods will not be undertaken.

(*c*)	*Repacking goods* by owners, etc., labour.	Re. 0 0 6 per package on the original number handled.

(*d*) *Certificates*—

(1)	Of measurement	Re.	1	0	0	each.
(2)	Of details of measurement.	„	1	0	0	per sheet.
(3)	Of goods alongside for shipment	„	1	0	0	each.

(*e*) *Escorting fees* for goods removed from Docks to Docks or Apollo Bonded Warehouses, provided the goods are imported by one vessel and are bonded under one Bond Number and the relative Bills of Entry are presented all together and the goods removed under one escort .. .. „ 1 0 0

(*f*) In all other cases .. .. „ 1 0 0 per escort

(*g*) Watching fees (*vide* Docks By-law No. 108.)—

(1)	On consignments of American cotton.	Re. 1 0 0 per consignment of 25 bales and under per day and 8 annas extra for every additional 25 bales or portion thereof per day.
(2)	On consignments of sulphur or non-safety matches.	Re. 0 8 0 per day per Bill of Entry.

Note.—Watching fees will commence to run from the General Landing Date declared for the Vessel.

(*h*) Hawkers' licenses (*vide* Docks By-law No. 124.)—

(1)	Fresh Passes & renewals ..	Rs.	1	8	0	each.
(2)	Duplicates ..	„	5	0	0	„

(*i*) Personal Deposit Pass Book or Remittance Slip Book issued in replacement of lost Books .. „ 2 0 0 „

N.B.—*Fractions of an anna.*—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be reckoned as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

SECTION XI.

Dry Docks Charges.

Charges against *Masters, Owners and Agents of vessels* for the use of the Trustees' Dry Docks, including charges for docking, shoring and undocking.

(*a*) Charge for the first 24 hours of occupation.

NOTE.—The 1st period of 24 hours counts from the time the entrance caisson is placed in position after the vessel has entered. The period of occupation ends when the vessel has cleared the Dock entrance when leaving. In order to cover trivial delays in undocking a vessel, fifteen minutes' grace, after the expiry of any period is allowed, and will not be charged for.

Gross registered tonnage of vessels.	Tons.	Amount. Rs.	a.	p.	
Not exceeding	1,000	600	0	0	minimum.
Exceeding					
1,000 but not exceeding	1,050	639	13	0	
1,050 ,, ,,	1,100	670	5	0	
1,100 ,, ,,	1,150	700	12	0	
1,150 ,, ,,	1,200	731	4	0	
1,200 ,, ,,	1,250	761	11	0	
1,250 ,, ,,	1,300	792	3	0	
1,300 ,, ,,	1,350	822	10	0	
1,350 ,, ,,	1,400	853	2	0	
1,400 ,, ,,	1,450	883	9	0	
1,450 ,, ,,	1,500	914	1	0	
1,500 ,, ,,	1,550	944	8	0	
1,550 ,, ,,	1,600	975	0	0	
1,600 ,, ,,	1,650	1,005	7	0	
1,650 ,, ,,	1,700	1,035	15	0	
1,700 ,, ,,	1,750	1,066	6	0	
1,750 ,, ,,	1,800	1,096	14	0	
1,800 ,, ,,	1,850	1,127	5	0	
1,850 ,, ,,	1,900	1,157	13	0	
1,900 ,, ,,	1,950	1,188	4	0	
1,950 ,, ,,	2,000	1,218	12	0	
2,000 ,, ,,	2,050	1,228	2	0	

Gross registered tonnage of vessels.			Tons.	Amount. Rs.	a.	p.
Exceeding						
2,050	but not	exceeding	2,100	1,237	8	0
2,100	,,	,,	2,150	1,246	14	0
2,150	,,	,,	2,200	1,256	4	0
2,200	,,	,,	2,250	1,265	10	0
2,250	,,	,,	2,300	1,275	0	0
2,300	,,	,,	2,350	1,284	6	0
2,350	,,	,,	2,400	1,293	12	0
2,400	,,	,,	2,450	1,303	2	0
2,450	,,	,,	2,500	1,312	8	0
2,500	,,	,,	2,550	1,321	14	0
2,550	,,	,,	2,600	1,331	4	0
2,600	,,	,,	2,650	1,340	10	0
2,650	,,	,,	2,700	1,350	0	0
2,700	,,	,,	2,750	1,359	6	0
2,750	,,	,,	2,800	1,368	12	0
2,800	,,	,,	2,850	1,378	2	0
2,850	,,	,,	2,900	1,387	8	0
2,900	,,	,,	2,950	1,396	14	0
2,950	,,	,,	3,000	1,406	4	0
3,000	,,	,,	3,050	1,413	12	0
3,050	,,	,,	3,100	1,421	4	0
3,100	,,	,,	3,150	1,428	12	0
3,150	,,	,,	3,200	1,436	4	0
3,200	,,	,,	3,250	1,443	12	0
3,250	,,	,,	3,300	1,451	4	0
3,300	,,	,,	3,350	1,458	12	0
3,350	,,	,,	3,400	1,466	4	0
3,400	,,	,,	3,450	1,473	12	0
3,450	,,	,,	3,500	1,481	4	0
3,500	,,	,,	3,550	1,488	12	0
3,550	,,	,,	3,600	1,496	4	0
3,600	,,	,,	3,650	1,503	12	0
3,650	,,	,,	3,700	1,511	4	0

Gross registered tonnage of vessels.	Tons.	Amount. Rs. a. p.
Exceeding		
3,700 but not exceeding	3,750	1,518 12 0
3,750 ,, ,,	3,800	1,526 4 0
3,800 ,, ,,	3,850	1,533 12 0
3,850 ,, ,,	3,900	1,541 4 0
3,900 ,, ,,	3,950	1,548 12 0
3,950 ,, ,,	4,000	1,556 4 0
4,000 ,, ,,	4,050	1,563 12 0
4,050 ,, ,,	4,100	1,571 4 0
4,100 ,, ,,	4,150	1,578 12 0
4,150 ,, ,,	4,200	1,586 4 0
4,200 ,, ,,	4,250	1,593 12 0
4,250 ,, ,,	4,300	1,601 4 0
4,300 ,, ,,	4,350	1,608 12 0
4,350 ,, ,,	4,400	1,616 4 0
4,400 ,, ,,	4,450	1,623 12 0
4,450 ,, ,,	4,500	1,631 4 0
4,500 ,, ,,	4,550	1,638 12 0
4,550 ,, ,,	4,600	1,646 4 0
4,600 ,, ,,	4,650	1,653 12 0
4,650 ,, ,,	4,700	1,661 4 0
4,700 ,, ,,	4,750	1,668 12 0
4,750 ,, ,,	4,800	1,676 4 0
4,800 ,, ,,	4,850	1,683 12 0
4,850 ,, ,,	4,900	1,691 4 0
4,900 ,, ,,	4,950	1,698 12 0
4,950 ,, ,,	5,000	1,706 4 0
5,000 ,, ,,	5,050	1,713 12 0
5,050 ,, ,,	5,100	1,721 4 0
5,100 ,, ,,	5,150	1,728 12 0
5,150 ,, ,,	5,200	1,736 4 0
5,200 ,, ,,	5,250	1,743 12 0
5,250 ,, ,,	5,300	1,751 4 0
5,300 ,, ,,	5,350	1,758 12 0

Gross registered tonnage of vessels.			Tons.	Amount. Rs.	a.	p.
Exceeding						
5,350	but not exceeding		5,400	1,766	4	0
5,400	,,	,,	5,450	1,773	12	0
5,450	,,	,,	5,500	1,781	4	0
5,500	,,	,,	5,550	1,788	12	0
5,550	,,	,,	5,600	1,796	4	0
5,600	,,	,,	5,650	1,803	12	0
5,650	,,	,,	5,700	1,811	4	0
5,700	,,	,,	5,750	1,818	12	0
5,750	,,	,,	5,800	1,826	4	0
5,800	,,	,,	5,850	1,833	12	0
5,850	,,	,,	5,900	1,841	4	0
5,900	,,	,,	5,950	1,848	12	0
5,950	,,	,,	6,000	1,856	4	0
6,000	,,	,,	6,050	1,863	12	0
6,050	,,	,,	6,100	1,871	4	0
6,100	,,	,,	6,150	1,878	12	0
6,150	,,	,,	6,200	1,886	4	0
6,200	,,	,,	6,250	1,893	12	0
6,250	,,	,,	6,300	1,901	4	0
6,300	,,	,,	6,350	1,908	12	0
6,350	,,	,,	6,400	1,916	4	0
6,400	,,	,,	6,450	1,923	12	0
6,450	,,	,,	6,500	1,931	4	0
6,500	,,	,,	6,550	1,938	12	0
6,550	,,	,,	6,600	1,946	4	0
6,600	,,	,,	6,650	1,953	12	0
6,650	,,	,,	6,700	1,961	4	0
6,700	,,	,,	6,750	1,968	12	0
6,750	,,	,,	6,800	1,976	4	0
6,800	,,	,,	6,850	1,983	12	0
6,850	,,	,,	6,900	1,991	4	0
6,900	,,	,,	6,950	1,998	12	0
6,950	,,	,,	7,000	2,006	4	0

For every 50 tons or part of 50 tons in excess of 7,000 tons. Rs. 7-8-0.

(*b*) *For occupation from after the first 24 hours up to the 8th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 75-0-0

(*c*) *For occupation from the 9th day to the 20th day inclusive*—

For every 6 hours or part thereof .. .. Rs. 112-8-0

(*d*) *For occupation beyond the 20th day.* — The Trustees reserve to themselves the right to increase the daily charge to any amount not exceeding Rs. 750.

(*e*) *For docking or undocking on Sundays or holidays enumerated in Docks By-law No.* 118—

(1) Docking, per vessel .. Rs. 100-0-0 in addition to the rates mentioned above plus actual extra expenses.

(2) Undocking, do. Do. do.

Note.—In cases of genuine emergency such as a vessel being in danger, the extra fees for docking on Sundays and holidays are not leviable.

(*f*) *When two or more vessels are docked together.* — The above rates will be levied on the aggregate tonnage of the vessels.

EXCEPTION.—When two or more vessels are docked in the entire length of the Hughes Dry Dock without the caisson being placed in position between them, the ordinary charges as per item (a) et seq. *of this Section will be levied for each vessel separately.*

(*g*) *A vessel engaging the Dock and not using it.* .. Rs. 450-0-0.

Notes.—(*i*) If the Dock is required for another vessel, a vessel that has already occupied it for 72 hours must immediately vacate or pay a fresh fee calculated according to the Table on her gross tonnage for the first 24 hours, for every 24 hours or part thereof that she remains in occupation.

(*ii*) If for any reason a vessel occupying the outer compartment of the Hughes Dry Dock is not ready to undock on expiry of the period for which she

was regulated and thereby causes detention to the vessel occupying the inner compartment the Docks Manager may, with the sanction of the Chairman, recover from the former vessel in addition to the ordinary charges leviable, all Port Trust charges incurred by the vessel in the inner compartment during the period of detention.

(*iii*) When work of scraping, painting or repairs is actually done on vessels in Dock on Sundays or holidays the usual charges will be made according to the period of occupation, otherwise Sundays and authorised holidays will be allowed free.

(*iv*) For cleaning a Dock and removing rubbish, a charge of Rs. 20-0-0 will be made against the license, *vide* Dry Docks By-law No. 13.

(*v*) When bilge water is run out into Dock, the cost of deodorising and disinfecting is charged against the Master, etc., of the vessel.

(*vi*) In the case of vessels requiring to undock between 6 P.M. and 10-30 A.M., if the notice of undocking reaches the Docks Manager later than 5 P.M., an extra charge of Rs. 10-0-0 will be levied.

(*vii*) An extra charge is leviable for special blocks required to be laid on account of peculiarities in the construction of any vessel.

(*viii*) The Trustees accept no responsibility whatever for any detention to vessels using their Dry Docks.

N.B.—Fractions of an anna.—In the total charges recovered in a chappa or bill, under this Section fractions of an anna less than six pies will be dropped, while six pies and over will be recovered as one anna.

The minimum charge recovered in any chappa or bill shall not be less than one anna.

Bengal Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aniseed, in bags	8	..
Barley	20	..
Beeswax	20	..
Betel-nut	20	..
Bones crushed	20	*50
Bonemeal	20	..
Borax	20	..
Bran	14	..
Bristles	..	50
Bullion	ad val	orem.
Camphor, in cases	..	50
Carbonate of Potash	..	50
Cardamoms, in robbins	8	..
,, boxes	..	50
Carpets	..	50
Cassia, in bags	12	50
Castor seed	15	..
Chillies (dry), in bags or bundles ..	8	..
Chiretta, in bundles	..	50
Chrome ore	20	..
Cloves, in bags	8	..
,, ,, cases	..	50
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coir, in dholls	10	..
Coke	20	..
Copra	12	..
Copra cake or cocoanut cake	20	..
Copper ore	20	..
Coriander seed	12	..
Corundum ore	20	..
Cotton	..	50
Cotton seed	14	..
Cowries	20	..
Cumin seed	8	..
Cutch, in bags	18	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Cutch, in cases	..	50 not exceeding 20 cwts. gross.
Dates, (wet)	20	..
„ (dry)	16	..
Dholl or dhal	20	..
Fibres, all sorts	..	50
Garlic and onions, in bags	12	..
Ginger	16	..
Gram	20	..
Gum, in cases	..	50
Gunnies	20 cwts. gross.	*56
Gunjah	..	50
Hemp in bales	..	50
Hides in bales	..	50
Hide cuttings in bales	..	50
Hoofs, cow and buffalo horns, and horn tips, loose	20	..
Hoofs, cow and buffalo horns, and horn tips, in bags or in bundles ..	..	50
Horns, deer, in bags or in bundles ..	..	50
Indigo	..	50
Jute	..	50
Kapok	..	50
Kapok Seed	14	..
Lac, button, seed, stick and shellac in bags	16	..
Lac, button, seed, stick and shellac in cases	..	50
Lac, kirie lac, or lac refuse in bags ..	20	..
Lac dye in cases	..	50
Lard	20	..
Leather, in cases or bales	..	50
Lentils	20	..
Linseed	20	..
Mace	20	..

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Manganese	20	..
Mica, talc, in cases	20 cwts. gross.	..
Mother-o'-pearl, in bags or cases ..	20 cwts. goods.	..
Mowrah seed	20	..
Molasses	20 cwts. gross.	..
Munjeet dye in cases	..	50
Mustard seed	20	..
Myrabollams, whole or crushed	20	..
Niger seed	20	..
Nux vomica seed	16	..
Nutmegs, in cases	..	50
Oats	16	..
Oil, in cases	..	50
,, ,, casks or drums	..	50
Oil, essential	ad val	orem.
Oil-seed cake	20	..
Opium	per	chest.
Paddy	16	..
Peas	20	..
Pepper, long	12	..
,, black	14	..
Pig iron and Pig lead	20	..
Poppy seed	20	..
Rattans, for dunnage	20	*50
Red wood, ,, ...	20	*50
Red seed	20	..
Rice	20	..
Rope, in coils or bundles	..	50
Rubber in cases	..	50
Salt	20	..
Safflower	..	50
Sal-ammoniac, in bags or boxes ..	20 cwts. gros.	..
Saltpetre	20	..
Sapan-wood, for dunnage	20	*50

*At steamer's option.

TONNAGE SCHEDULE FOR THE PORT OF CALCUTTA—(*contd.*)

ARTICLES.	Cwt. per Ton Net.	Cubic Feet per Ton.
Senna, in bales	..	50
Silk, raw, in bales	10	..
Silk, in cases or bales	..	50
Silk chussum	..	50
Silk waste	..	50
Silk piece-goods	ad valorem	or *50
Silver specie and/or value cargo ..	ad valorem.	
Skins, in casks	20 cwts. gross.	..
Skins, in bales	..	50
Soap, in bags	15	..
Soap, in cases	..	50
Sugar	20	..
Tallow, in cases or casks	20 cwts.	gross.
Tamarind, in cases or casks	20 cwts.	gross.
Tea	..	50
Tea waste as broken stowage	16	..
Til Seed	20	..
Timber	..	50
Tobacco, in cases or bales	..	50
Turmeric	16	..
Twine in cases	..	50
Wax	20	..
Wheat	20	..
Wolfram	20	..
Wool	..	50

All unenumerated articles at 50 cubic feet or 20 cwts. gross, at steamers' option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighment shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final, and freight shall be payable in accordance therewith

Deadweight.—The term *Deadweight* shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl and Peas.

*At steamer's option.

Schedule of Commission Charges.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce, held on the 26th February 1892, *with effect from that date.*

1.	*On the sale, purchase, or shipment of Bullion, Gold Dust,* or Coin	1 per cent.
2.	*On the purchase* (when in funds) or sale of *Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones,* or Jewellery	2½ ,,
3.	On purchasing ditto when funds are provided by the Agent	5 ,,
4.	On the sale or purchase of all other goods—the Commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges	5 ,,
5.	On returns for Consignments if made in produce	2½ ,,
6.	On returns of Consignments if in Bills, Bullion or Treasure	1 ,,
7.	On accepting Bills against Consignments ..	1 ,,
8.	On the sale or purchase of Ships, Factories, Houses, Lands and all property of a like description	2½ ,,
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2*s.* per rupee ..	½ com.

10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. .. .. 2½ per cent.

11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts or on the shipment of goods where no other commission is derived .. .. .. 2½ „

12. On guaranteeing Bills, Bonds or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money .. 2½ „

13. On *del-credere*, or guaranteeing the due realisation of sales .. .. 2½ „

14. On the management of Estates for Executors or Administrators .. .. 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to out ports for loading .. .. 2½ „

16. On advertising as the Agents, for Owners or Commanders of ships, for cabin passengers on the amount of passage money, whether the same shall pass through the Agent's hands or not .. .. 2½ „

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captains or Charterers of a vessel, upon the gross amount of freight, brokerage, inclusive .. .. 5 „

18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 „

19. On engaging troops for a ship to Great Britain or elsewhere on the gross amount of passage money for rank and file .. .. .. 2½ per cent.

20. On realising inward freight, inward troop, emigrant, or cabin passage money .. .. 2½ ,,

21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold .. .. .. 2½ to 5 ,,

If Opium, Indigo, Raw Silk or Piece-goods .. .. 1¼ to 2½ ,,

If Treasure, Precious Stones, or Jewellery .. ⅜ to 1 ,,

22. On effecting Insurances, whether on lives or property .. .. 2½ ,,

23. On settling Insurance claims, losses and averages of all classes and on procuring returns of premium .. .. 2½ ,,

24. On drawing, purchasing, selling or negotiating Bills of Exchange .. .. 1 ,,

25. On debts or other claims when a process-at-law or arbitration is incurred in claiming them .. .. 2¼ ,,

Or if recovered by such means .. .. 5 ,,

26. On Bills of Exchange returned dishonoured .. 1 ,,

27. On collecting house-rent .. .. .. 2½ ,,

28. On ships' disbursements .. .. .. 2½ ,,

29. On realising Bottomry Bonds, or negotiating any loan on *respondentia* .. .. .. 2½ ,,

30. On granting Letters-of-Credit .. .. 1 per cent.

31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another .. ½ ,,

32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value .. .. ½ ,,

33. On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged .. .. .. ½ ,,

☞ *Brokerage when paid is to be separately charged.*

Cochin Chamber of Commerce.

TONNAGE SCALE.

Goods.	Packages.	Shipping Ton.
Arrowroot	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Bees' wax	Cases	50 cubic feet
Do.	Bags	16 cwts. net
Betelnut	Do. or mats	16 ,, ,,
Blackwood	In square logs	50 cubic feet
Bone-meal	Bags	20 cwts. net
Bone grist	Do.	17 cwts
Cardamoms	Robbins	10 cwts. net
Do.	Bags	10 ,, ,,
Do.	Cases	50 cubic feet
Cassia	Bales	800 lbs. nett } 50
Cinnamon	Do.	800 ,, ,, } cubic feet.
Do.	Cases	50 cubic feet
Citronella Oil	Cases, drums or tanks	50 ,, ,,
Cocoanut Oil	Casks	14 cwts. net
Coculus Indicus	Robbins	14 ,, ,,
Do.	Bags	16 ,, ,,
Coffee	Casks	16 ,, ,,
Do.	Bags	18 ,, ,,
Do.	Cases	50 cubic feet
Coir Yarn & Fibre	Pressed bales	50 cubic feet
Do.	Bundles or coils	8 cwts. net
Do.	Dholls not exceeding 4 lbs.	10 ,, ,,
Coir matting	Rolls	50 cubic feet
Do. mats	Bundles	50 cubic feet plus 10 per cent.
Do. rope	Coils	8 cwts net.
Do. fenders	Loose	8 ,, ,,
Do. yarn	Ballots	7 ,, ,,
Do. fibre	Dholls	7 ,, ,,
Do. ,,	Ballots	7 ,,
Copra	Robbins	10 ,, net
Do.	In pressed bales	50 cubic feet
Do.	Bulk	10 cwts. net

TONNAGE SCALE—(*contd.*)

Goods	Packages.	Shipping Ton.
Copra ..	Bags ..	10 cwts. net
Do. ..	Bags each cup cut in 4 pieces ..	12 ,,
Palm nuts ..	Bags ..	20 ,,
Broken cocoanut shells ..	Do. ..	11 ,,
Cotton ..	Pressed bales ..	50 cubic feet
Cowries ..	Bags or cases ..	20 cwts. net
Cutch ..	Cases ..	50 cubic feet
Do. ..	Bags or caskets ..	16 cwts. net unscrewed.
Cinchona ..	Bales ..	50 cubic feet
Elephants' teeth ..	Cases ..	50 ,, ,,
Do. ..	Bundles ..	18 cwts. net
Do. ..	Loose ..	20 ,, ,,
Fish oil ..	Casks ..	14 ,, ,,
Fish guano ..	Bags ..	1 ,, ,,
Ginger ..	Cases ..	50 cubic feet
Do. ..	Bags ..	12 cwts. net
Do. ..	Casks ..	8 ,, ,,
Gingelly seed ..	Bags ..	20 ,, ,,
Groundnuts, shelled.	Do. ..	0 ,, ,,
Do. unshelled	Do. ..	12 ,, ,,
Gums of all kinds ..	Cases ..	50 cubic feet
Hemp ..	Screwed bales ..	50 ,, ,,
Hides ..	Unpressed ..	12 cwts. net
Do. green ..	Do. ..	20 ,, ,,
Do. Dry ..	Bales ..	50 cubic feet
Hoofs ..	Bags ..	20 cwts. net
Horns, buffalo and cow.	Loose ..	16 ,, ,,
Horns, deer ..	Do. ..	12 ,, ,,
Lemon grass oil ..	Cases, drums or tanks	50 cubic feet
Linseed ..	Bags ..	18 cwts. net
Mangoes (pickled) ..	Barrels ..	14 ,, ,,
Do. (sliced) ..	Bags ..	12 ,, ,,
Marrotti Seed ..	Do. ..	15 ,, ,,
Mica ..	Cases ..	50 cubic feet
Myrabollams ..	Bags ..	16 cwts. net

TONNAGE SCALE—*(contd.)*

Goods.	Packages.	Shipping Ton.
Nux vomica	Robbins	14 cwts. net
Do.	Bags	16 ,, ,,
Nutmegs	Cases	50 cubic feet
Oil seeds	Bags	17 cwts. net
Other oils	Cases, drums or tanks	50 cubic feet
Palmyra Fibre	Pressed bales	50 ,, ,,
Do.	Ballots	50 ,, ,,
Do.	Bundles	8 cwts.
Pepper	Bags	16 cwts. net
Do.	Robbins	14 ,, ,,
Plumbago	Bags or barrels	20 ,, ,,
Poonac (cake)	Bundles or bales	20 ,, ,,
Do. (broken)	Bags	17 ,, ,,
Rice bran	Do.	20 ,, ,,
Rice	Do.	20 ,, ,,
Rubber Seeds	Do.	8 ,, ,,(54 lbs.)
Do. latex in liquid	Cases	50 cubic feet
Saltpetre	Bags	20 cwts. net
Sandalwood chips and roots	Bundles	13 ,, ,,
Sandalwood other classes and Sapan wood	Do.	11 ,, ,,
Sugar	Bags	20 ,, ,,
Tallow	Casks and cases	18 ,, ,,
Tea	Chests	50 cubic feet
Tea refuse	Bags	17 cwts.
Tamarind	Bundles	17 cwts. net
Timber (all kinds) square logs or planks		50 cubic feet
Do. round logs		50 ,, ,,
Do. otherwise		20 cwts. net.
Turmeric	Bags	14 ,, ,,
Trichy phosphates	Do.	20 ,, ,,
Wheat.	Do.	20 ,, ,,
Do.	Mooras	18 ,, ,,
Wet salted skins	Casks	50 cubic feet

Coir jink, horns, oil beakers, hides loose, and all packages not exceeding 56 lbs. gross to be taken as broken stowage at half freight.

Madras Chamber of Commerce.

TONNAGE SCALE.

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Aloes, in bags	20	..
Do. in cases	..	50
Alum	20	..
Arrowroot, in cases	..	50
Asafœtida, in bags	20	..
Do. in cases	..	50
Apparel and Personal effects	..	50
Bark, in bags and bundles	8	..
Bees' wax in bags..	20	..
Betelnut	18	..
Books	..	50
Bone meal and crushed bones ..	20	..
Bone sinews, in bales	..	50
Borax in bags	20	..
Do. in cases	..	50
Brimstone	20	..
Bullion	ad valorem.	
Cake Lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in cases	..	50
Do. in bags	10	..
Cassia, in cases	..	50
Do. in bags	12	..
Castor seed	20	..
Chillies, in bags	12	..
Do. in robbins	14	..
China root, in bags	11	..
Do. in cases	..	50
Chiretta, in bales	..	50
Cigars	..	50
Cloves, in bags	8	..
Do. in cases	..	50
Coals	20	..
Cochineal	..	50
Coffee, in bags	18	..
Do. in cases	17	..

TONNAGE SCALE—*(contd.)*

Articles	Cwt. per Ton Net.	Cubic Feet per Ton.
Coir Yarn and Fibre, in bales	..	50
Do. in bundles and dholls	10	..
Copra, in bags	12	..
Coriander Seed	20	..
Corundum	20	..
Cotton, in bales	..	50
Cotton Piece-goods	..	50
Cotton Yarn	..	50
Cotton Seed	20	..
Cow and Goat Hair, in bales	..	50
Cowries	20	..
Cutch, in bags	17	..
Divi-divi	20	..
Dhall	20	..
Elephants' Teeth, in cases	..	50
Fenugreek Seed	20	..
Ginger, in bags	12	..
Do. in cases	..	50
Gringelly Seed	20	..
Gram	20	..
Ground Nuts kernels	20	..
Do. unshelled	20	..
Gum, in cases	..	50
Gum, in bags	20	..
Gunny Bags, in bales	..	50
Do. Cloth	..	50
Hemp, in bales	..	50
Hides, Tanned and Dry	..	50
Hides, Fleshings and Cuttings, in bales,	..	50
Hoofs, Horn Shavings, and Tips	20	..
Horns, Cow, and Buffalo and Deer	20	..
Indigo	..	50
Jute, in bales	..	50
Lac Dye	..	50
Leather, in bales	20	..
Linseed	20	..
Mace, in cases	..	50

TONNAGE SCALE—(*contd.*)

Articles.	Cwt. per Ton Net.	Cubic Feet per Ton.
Machinery	20*	or 50*
Magnesite, in bulk or bags	20	..
Metals	20	..
Mica, Talc and Mica splittings, in cases..	..	50
Mica waste, in bags	20	..
Molasses	20	..
Motor Car	..	50
Mowra Seed	20	..
Mustard Seed	20	..
Myrabollams	20	..
Niger Seed	20	..
Nutmegs, in cases	..	50
Nux Vomica	20	..
Oats..	20	..
Oils, (Vegetable), in cases	20*	or 50*
Do. do. in casks	20	..
Oil (essential)	Ad valorem.	
Ore, all descriptions	20	..
Paddy, in bags	20	..
Palmyra Fibre, in bales..	..	50
Do. in ballots or bundles	10	..
Peas..	20	..
Pepper, in bags	16	..
Planks and Deals	..	50
Poonac	20	..
Poppy Seed	20	..
Rape Seed	20	..
Raw Silk, in bales	..	50
Redwood (for Dunnage)	20	..
Rhea, Fibre, in bales	..	50
Rice, in bags	20	..
Ricemeal	20	..
Roping, coir and other kinds, in coils ..	..	50
Rubber, in cases	..	50
Do. scrap in bags	20	..
Rum, in casks	20	..

* At steamer's option.

TONNAGE SCALE—*(contd)*.

Articles.	Cwt. per Ton Net.	Cubic feet per Ton.
Safflower Seed	20	..
Sago, in cases	..	50
Do. in bags	20	..
Saltpetre	20	..
Salt	20	..
Sharks' Fins	16	..
Seed and Stick Lac, in cases	..	50
Do. in bags	16	..
Senna, in bales	..	50
Shells, in bags	20	..
Shell Lac, in cases	..	50
Do. in bags	16	..
Silk Piece-goods	..	50
Do. Waste	..	50
Skins, tanned and dry	..	50
Do. wet salted and pickled, in casks	..	50
Soap, country, in cases	..	50
Sugar, and Jaggery, in bags	20	..
Tamarind, in cases and casks	20	..
Do. in bundles	20	..
Tapioca	..	50
Tea	..	50
Timber	20*	or 50*
Tobacco, in bales	..	50
Tortoise shell, in cases	..	50
Turmeric, in bags	16	..
Wool, in bales	..	50
Woollen Cuttings	..	50
Silver Plate and valuable cargo ..	Ad Valorem	
All other articles not enumerated ..	20*	or 50*

* At steamer's option.

Note.—When cargo is measured prior to shipment, Callipers should be used for measuring, and the Rope or Iron Hoop on the one side of the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The Callipers should be laid on the package to be measured and the sliding arm pressed lightly, *i.e.*, without using force, against the side of the package.

Karachi Chamber of Commerce.

TONNAGE SCALE.

1. The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwt. dead weight except in the case of salt.

2. The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for Ships.

The dead weight ton of 2,240 lbs. shall be considered as the equivalent of 1016 kilos.

3. The freight on oil to be paid on the full gauge of the cask ascertained at the port of discharge.

4. When freight is payable on weight the same is to be on the net weight delivered.

5. When cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the ship shall be entitled to proportionate extra freight, but in no case shall be compelled to take bales larger than 14 feet.

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Aloes, in kegs	40 feet.	16 cwt.
Alum, in bags	16 cwt.	20 ,,
Annato, in cases	40 feet	50 feet.
Apparel	40 ,,	50 ,,
Arrowroot, in cases	40 ,,	50 ,,
Asafœtida, in cases	40 ,,	50 ,,
Bajree, in bags	18 cwt.	20 cwt.
Barilla	16 ,,	20 ,,
Barley, in bags	15 ,,	18 ,,
Bees' wax, in bags	40 ,,	50 feet

TONNAGE SCALE—*(contd.)*

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Betelnut, in bags	13 cwt.	16 cwt.
Blackwood, in straight square logs ..	40 feet	50 feet
Do. otherwise	16 cwt.	10 cwt.
Bone-meal and Bone dust	20 „	20 „
*Bones, crushed, in bags (as per standards preserved by the Chamber)	15 „ 17 „ 18 „	20 cwt.
Bones, loose	8 „	10 „
Books	40 feet	50 feet
Borax, in cases	40 „	50 „
Do. in bags	16 cwt.	20 cwt.
†Bran, in Bags (pressed)	10 „	..
Bran, in bags (unpressed)	9 „	..
Buffalo horns, in bundles	6 „	8 cwt.
Bullion	per cent.	per cent.
Camphor, in cases	40 feet	50 feet
Canes or Rattans, in bundles	13 cwt.	16 cwt.
Cardamoms, in bundles	40 feet	50 feet
Cassia Lignea, Fistula and Buds ..	40 „	50 „
Chasum	8 cwt.	10 cwt.
China Root, in cases	40 feet	50 feet
Cigars	40 „	50 „
Cinnamon, in bales	....	6 cwt.
Do. in cases	40 feet	50 feet
Cloves, in cases	40 „	50 „
Do. in bags or frazils	8 cwt.	10 cwt.
Coal	20 „	20 „
Cocoa, in bags	10 „	12 „
Coculus Indicus, in bags	13 „	16 „
Coffee, in cases	40 feet	50 feet
Coffee, in bags or frazils	12 cwt.	16 cwt.
Coir, in bales	40 feet	50 feet

* The scale for grades differing from the standards to be settled by private arrangement between shippers and Steamer Agents. Any disputes between them to be referred to, and decided by, the Committee of the Chamber.

† Pressed Bran to be understood as not less than 5 mds. (of 28 lbs.) in a bag of 45½ × 25 inches.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Coir in bundles or loose	5 cwt.	6 cwt.
Do. rope in coils	40 feet	8 ,,
Colocynth, in cases	40 ,,	50 feet
Colombo Root, in bags	8 cwt.	14 cwt.
Copra, in robbins	8 ,,	12 ,,
Do. in bags	..	12 ,,
Do. cut, in bags	11 cwt.	..
Coral, rough (not specimens), in bags	16 ,,	20 cwt.
Cotton Seed	13 ,,	14 ,,
Cotton, in bales	40 feet	50 feet
Cowries, in cases	40 ,,	50 ,,
Do. in bags	16 cwt.	20 cwt.
Cubebs	10 ,,	12 ,,
Cummin Seed in cases	40 feet	50 feet
Cutch or Terra Japonica, in bags or baskets, unscrewed	13 cwt,	16 cwt.
*Cylindrical Packages, Rolls &c.	40 feet	..
Dates, wet	16 cwt.	20 cwt.
Do. dry	13 ,,	16 ,,
Dhall, crushed or split, in bags	17 ,,	20 ,,
Dragons' Blood, in cases	40 feet	50 feet
Ebony, square and straight	40 ,,	50 ,,
Do. otherwise	16 cwt.	20 cwt.
Elephants' Teeth, in cases	40 feet	50 feet
Do. in bundles	14 cwt.	18 cwt.
Do. loose	16 ,,	20 ,,
Fennel Seed	10 ,,	..
Fenugreek or Methey Seed	17 ,,	..
Fish Manure (as per sample lodged with the Chamber)	9 ,,	..
Fishmaws (or Isinglass), in cases	40 feet	..
Flour	18 cwt.	..
Flour middlings or sharps, in bags	14 ,,	..

* On and after 1st March 1903, the following formula shall be recognised for the calculation of the cubical contents of cylindrical packages, &c., *viz.*, that the square of the diameter be multiplied by the length and one-fifth be deducted from the product.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Furniture	40 feet	50 feet
Galingals	10 cwt.	12 cwt.
Galls, in bags	13 ,,	16 ,,
Do. in cases	40 feet	50 feet
Ghee, in dubbas or casks	40 ,,	15 cwt.
Ginger, dry, in cases	40 ,,	50 feet
Do. in bags	10 cwt.	12 cwt.
Gram	17 ,,	20 ,,
Groundnuts, shelled	13 ,,	16 ,,
Do. unshelled	6 ,,	8 ,,
Gums, of all kinds, in cases	40 feet	50 feet
Gum, Olibanum, in bags	13 cwt.	16 cwt.
Hurtall, in cases	40 feet	50 feet
Hemp, in screwed bales	40 ,,	50 ,,
Do. loose or in bundles	5 cwt.	7 cwt.
Hides and Skins, in screwed bales	40 feet	50 feet
Do. loose, and in small bundles	40 ,,	12 cwt.
Horns, Buffalo and Cow, loose ..	13 cwt.	16 ,,
Do. Deer, loose	6 ,,	8 ,,
Horn tips, of any kind, and hoofs ..	13 ,,	16 ,,
Indigo, in cases	40 feet	50 feet
Iron or Steel Rails	20 cwt.	..
Iron, old or scrap	20 ,,	..
Jackwood	40 feet	50 feet
Jaggery	18 cwt.	..
Jowari, in bags	18 ,,	20 cwt.
Lac Dye, in shells or cases	40 feet	50 feet
Lac (seed) in bags	13 cwt.	..
Lang, in bags	18 ,,	20 cwt.
Lang, crushed, in bags	17 ,,	20 ,,
Lentils	20 ,,	20 ,,
Linseed, in bags	16 ,,	18 ,,
Mace, in cases	40 feet	50 feet
Maize, in bags	17 cwt.	20 cwt.
Mother-o'-Pearl, in cases	40 feet	50 feet
Do. in bags	16 cwt.	20 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Mowra Flowers	18 cwt.	20 cwt.
Do. Seed, in bags	13 ,,	16 ,,
Munjeet or Madder Root, in cases or bales	40 feet	50 feet
Do. do. in bundles or bags ..	8 cwt.	12 cwt.
Musk, in cases	40 feet	50 feet
Mussoor, in bags	20 cwt.	20 cwt.
Mutter	18 ,,	20 ,,
Myrabollams, in bags	13 ,,	16 ,,
Niger Seed	14 ,,	17 ,,
Nutmegs, in cases	40 feet	50 feet
Nux Vomica, in cases	40 ,,	50 ,,
Do. in bags	13 cwt.	16 cwt.
Oil, of any kind, in cases	40 feet	210 Impl. gals.
Oil-cake, in cakes or lumps, in bags .	16 cwt.	..
Oil, cocoanut	11 ,,	..
Oil seeds—		
Castor Seed	14 ,,	17 cwt.
Teel or Gingelly Seed	15 ,,	
Rape Seed, Sita, Jamba and other kinds	16 ,,	..
Mustard Seed	16 ,,	..
Khorassan	16 ,,	..
Opium	per chest	per chest
Ore of all descriptions, loose or in bags	20 cwt.	20 cwt.
Paddy, in bags	13 ,,	16 ,,
Pepper, in bags	13 ,,	16 ,,
Pimento	12 ,,	14 ,,
Plumbago, in bags	16 ,,	20 ,,
Poppy Seed, in double bags (1½ cwt.)..	13 ,,	16 ,,
Do. in single bags (1¼ cwt.)..	14 ,,	17 ,,
Do. in double bags (1¼ cwt.).	14 ,,	17 ,,
Do. in bags (1½ cwt.) ..	14 ,,	17 ,,
Rails, iron or steel	20 ,,	..
Rattans, in bundles	13 ,,	16 cwt.
Do. Ground	13 ,,	16 ,,

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Red Wood	13 cwt.	16 cwt.
Rhubarb, in cases	40 feet	50 feet
Rice, in bags	18 cwt.	20 cwt.
Safflower, in cases	40 feet	50 feet
Do. in screwed bales	40 ,,	50 ,,
Do. in bags	8 cwt.	10 cwt.
Safflower seed (kurdai seed or kasumba)	13 ,,	..
Sago, in cases	40 feet	50 feet
Sal-Ammoniac, in cases	40 ,,	50 ,,
Do. in bags	15 cwt.	18 cwt.
Salt	28 Indian Maunds of 82-2-7lbs.	28 Indian maunds of 82-2-7lbs.
Salt Fish	14 cwt.	14 cwt.
Saltpetre	20 ,,	20 ,,
Sandal and Sapan-wood	11 ,,	16 ,,
Sealing Wax, in cases	40 feet	50 feet
Senna, in bags	5 cwt.	6 cwt.
Do. in bales	40 feet	50 feet
Shells, rough, in bags	16 cwt.	20 cwt.
Silk, in bales	8 ,,	10 ,,
Do. in cases	40 feet	50 feet
Soap, in cases	40 ,,	50 ,,
Sugar, in bags	19 cwt.	20 cwt.
Talc	16 ,,	20 ,,
Tallow	40 feet	50 feet
Tamarind	15 cwt.	18 cwt.
Tanned Skins, in bundles	8 ,,	10 ,,
Do. in pressed bales ..	40 feet	..
Tea, in chests	40 ,,	50 feet
Timber, Teak: Square Planks and Poon	,,	50 ,,
Timber, Teak: round (one-fifth off) ..	40 ..	..
Tobacco, in bales	40 feet	50 feet
Tortoise Shells, in chests	40 ,,	50 ,,
Turmeric, in bags	11 cwt.	13 cwt.

TONNAGE SCALE—(*contd.*)

Articles.	Steamers.	Ships.
	To the Ton.	To the Ton.
Tutenague	16 cwt.	20 cwt.
Unrated Wood	11 ,,	14 ,,
Whanghese (*vide* Canes)	13 ,,	16 ,,
Wheat	18 ,,	20 ,,
White peas	18 ,,	20 ,,
Wines and Spirits, in casks	40 feet	50 feet
Do. in cases	40 ,,	50 ,,
Wool, in screwed bales	40 ,,	50 ,,
Zedory	16 cwt.	20 cwt.

Burma Chamber of Commerce.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Articles.	Cwt. per ton net.	Cubic feet per ton.
Apparel, in cases	..	40
Arrowroot, in cases	..	50
Bark	20	..
Beans	20	..
Bees' Wax	20 gross	..
Betelnut	20	..
Books	..	50
Bones, loose, and Bone-meal	20	..
Bottles (empty)	..	40
Bran	20	..
Brimstone	20	..
Bullion	at per cent.	..
Cake lac, in bags	16	..
Camphor, in cases	..	50
Cardamoms, in boxes	8	..
Castor seed	15	..
Chillies, in bags	8	..
China root, in bags	11	..
Chiretta, in bales	16	..
Cigars	..	50
Cloves, in bags	8	..
Coal	20	..
Cochineal	..	50
Coffee, in bags	18	..
Coffee, in barrels	16	..
Coir, loose	12	..
Coir bundles	10	..
Copra, in bags	14	..
Cotton seed	15	..
Cotton-seed cake	20 gross	..
Cotton seed oil	20	..
Cotton in bales	..	50
Curios	..	40
Cutch, in bags	16	..

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*contd.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Cutch, in boxes	20 gross	..
Dhall, in bags	20	..
Elephant teeth, in bulk	20	..
Elephant teeth, in cases	..	50
Flour, in bags	20	..
Furniture	..	50
Garlic and Onions	12	..
Ginger, in bags	16	..
Gram, in bags	20	..
Guano, in bags	16	..
Gum, in cases	..	50
Gunny bags and cloth	..	50
Ganja	..	50
Hemp, in bales	..	50
Hides, Buffalo or Cow	16	..
Horns, Buffalo or Cow	20	..
India-rubber, in bags	20	..
Iron	20	..
Jute	..	50
Lac-dye	..	50
Linseed	20	..
Machinery	20	..
Maize	20	..
Metals	20	..
Millets	20	..
Molasses	2 pun or 4 hhd	..
Mustard or Rapeseed	20	..
Nutmegs, in casks	..	50
Oats	16	..
Oil, in cases	..	50
Oil, in casks	4 hhds.	..
Oil-seed cake	20	..
Orchids	16	40
Paddy	20	..
Paraffine wax, in cases	20	..
Peas	..	..
Planks and deals	..	50

TONNAGE SCHEDULE FOR THE PORT OF RANGOON—(*concld.*)

Articles.	Cwt. per ton net.	Cubic feet per ton.
Private effects	..	40
Rags	..	50
Raw silk, in bales	..	50
Rattans for dunnage	20	..
Rice, in bags	20	..
Rice meal and Rice flour	20	..
Rope, in coils	..	50
Rope, in bundles	16	..
Rum, in casks	2 puncheons	..
Sago, in cases	..	50
Saltpetre	20	..
Salt	20	..
Seedlac, in cases	..	50
Shells, rough, in bags	20	..
Shellac, in cases	..	50
Silk, in cases	..	50
Silk piece-goods	..	50
Silk (waste)	..	50
Soap, country, in cases	..	50
Sticklac, in bags	16	..
Sugar, in bags	20	..
Tallow, in casks	20	..
Tamarind, in casks	20	..
Tea, in chest	..	50
Timber (Padouk)	..	50
Timber (Pinkadoe)	..	50
Timber (Teak in round or square logs, scantlings)	..	50
Til seed	20	..
Tobacco, in bales	..	50
Wheat	20	..
Wool	..	50

Schedule of Commission Charges,

AUTHORIZED BY THE BURMA CHAMBER OF COMMERCE.

1.	On the sale, purchase, or shipment of Bullion, Gold Dust or Coin	1 per cent.
2.	On the purchase (when in funds) or sale of Raw Silk, Silk Piece-goods, Opium, Pearls, Precious Stones or Jewellery..	2½ ,,
3.	On purchasing ditto, when funds are provided by the Agent	5 ,,
4.	On the sale or purchase of all other goods, the commission in all cases to be charged upon the gross amount of sales, and in regard to purchase upon both cost and charges	5 ,,
5.	On returns for consignments, if made in produce	2½ ,,
6.	On returns of consignments, if in Bills, Bullion or Treasure	1 ,,
7.	On accepting bills against consignments ..	1 ,,
8.	On the sale or purchase of Ships, Factories, Houses, Lands, and all Property of a like description	2½ ,,
9.	On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon, or otherwise, which shall afterwards be withdrawn, and on goods consigned for conditional delivery to others and so delivered on invoice amount at 2*s.* per Rupee	half com.
10.	On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent.	2½ per cent.

11. On ordering, or receiving and delivering goods, superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived .. .. 2½ per cent.

12. On guaranteeing, Bills, Bonds or other engagements, and on becoming security for administration of Estates or to Government for the disbursement of public money .. .. 2½ „

13. On *del-credere*, or guaranteeing the due or realisation of sales .. .. 2½ „

14. On the management of Estates for Executors or Administrators .. .. 2½ „

15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading .. .. 2½ „

16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents' hand or not .. .. 2½ „

17. On procuring freight, for a ship by shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for Owners, Captain or Charterers of a vessel, upon the gross amount of freight brokerage inclusive .. .. 5 „

18. On engaging of Asiatic emigrants for a ship to the Mauritius, the West Indies, or elsewhere upon the gross amount of earnings .. 5 „

19. On engaging troops for a ship, to Great Britain or elsewhere, on the gross amount of passage money for rank and file .. .. .. 2½ „

20.	On realising inwards freight, inward troop, emigrant, or cabin passage money	2½	per cent.
21.	On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods for any such vessels, acting as Agents for the Master, on behalf of all concerned, on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold	5	,,
	If Opium, Indigo, Raw Silk or Silk Piece-goods	2½	,,
	If Treasure, Precious Stones or Jewellery	1	,,
	If a cargo loaded in Burma, consisting of Rice or Timber or Cutch	2½	,,
22.	On effecting Insurance, whether on lives or property	2½	,,
23.	On settling Insurance claims, losses and averages of all classes, and on procuring returns of premium	2½	,,
24.	On drawing, purchasing, selling or negotiating Bills of Exchange	1	,,
25.	On debts or other claims when a process-at-law or arbitration is incurred in claiming them..	2½	,,
	Or if recovered by such means	5	,,
26.	On Bills of Exchange returned dishonoured ..	1	,,
27.	On collecting house-rent	2½	,,
28.	On ship's disbursements	2½	,,
29.	On realising Bottomry Bonds, or negotiating any loan on *respondentia*	2½	,,
30.	On granting Letters of Credit	1	,,
31.	On sale or purchase of Government Stocks, and Banks or other Joint Stock Shares, and on every exchange or transfer, not by purchase from one class to another ..	½	,,

32.	On delivering up Government Stocks and Banks or other Joint Stock Shares on the market value	½ per cent.
33.	On all amounts debited and credited within the year (less the balance brought forward) upon which no commission amounting to 5 per cent. has been charged	½ ,,

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Statement showing the Exports of Cotton from India to Europe, China and Japan, and of Wheat and Seeds to Europe and Port Said (for orders). Issued monthly	32	0 0	4	0 0	4	0 0
Movement of Piece-goods and Yarns by Rail. Issued monthly	48	0 0	4	8 0	4	8 0
Return showing Stocks and Deliveries of Piece-goods and Yarns; also of Copper and Yellow Metal Sheets. Issued monthly	24	0 0	3	0 0	3	0 0
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96	0	0	9	0	0	9	0	0	0	6	0	0	0	6	
36	0	0	5	0	0	5	0	0	0	6	0	0	0	6	
84	0	0	10	0	0	3	0	0	2	0	0	0	3	0	
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												1	0	0	Inland.
..			..			5	0	0	..			0	8	0	Mail.
												0	4	0	Inland.

BOMBAY.—Public Holidays.—1925.

The following holidays are sanctioned by Government under Section 25 of Act XXVI of 1881, entitled "The Negotiable Instruments Act, 1881," including the New Year's Day (1st January), Good Friday (10th April), and Christmas Day (25th December), which are already specified as holidays under the above Section :—

New Year	..1st January	..Thursday	..1 Day.
Maha Shivratri ..	..21st February	..Saturday	..1 ,,
Holi (2nd Day) ..	..11th March	..Wednesday	..1 ,,
Jamshedi Naoroz ..	..21st March	..Saturday	..1 ,,
Ramnavmi ..	..2nd April	..Thursday	..1 ,,
Good Friday ..	..10th April	..Friday	..1 ,,
Easter	..11th & 13th April	Sat. & Monday	..2Days.
Ramzan-Id ..	..25th April	..Saturday	..1 Day.
Birthday of His Majesty The King-Emperor	.3rd June	..Wednesday	..1 ,,
Zarthost-No-Diso ..	..16th June	..Tuesday	..1 ,,
Bakri-Id	..2nd July	..Thursday	..1 ,,
Ashura	..1st August	..Saturday	..1 ,,
Cocoanut Day ..	..4th August	..Tuesday	..1 ,,
Gokul Ashtami ..	..12th August	..Wednesday	..1 ,,
Parsi New Year ..	.. 8th & 9th September.	Tuesday & Wed.	2 Days.
Khordad Sal ..	..14th September	.Monday	..1 Days.
Barawafat	..1st October	..Thursday	..1 ,,
Divali	..15th, 16th & 17th October.	Thurs. Fri. & Sat.	3 Days.
Christmas ..	..24th, 25th & 26th December.	Thurs. Fri. & Sat.	3 ,,
New Year's Eve ..	..31st December	..Thursday	..1 Day.

Notes.—(1) No days are notified as holidays on account of Ganesh Chaturthi and Samvatsari (23rd August), and Dassera (27th September), as these festivals fall on days which are declared to be holidays under the Section referred to above.

(2) If any of the Muhammadan holidays notified above does not fall on the day notified, the Muhammadan servants of Government may be granted a sectional holiday on the day on which the holiday is actually observed *in addition* to a holiday on the day notified.

(3) This notification does not apply to Sind.

Holidays Under Charter-Parties.—1925.

In accordance with the Resolution passed at a General Meeting of the Chamber of Commerce held on the 22nd July 1881, the Committee of the Chamber beg to inform the public that the following days have been fixed by them to be holidays under Charter-Parties for the year 1925 :—

New Year	..1st January	..Thursday	..1 Day.
Holi (2nd Day) ..	..11th March	..Wednesday	..1 „
Ramnavmi ..	..2nd April	..Thursday	..1 „
Good Friday ..	..10th April	..Friday	..1 „
Birthday of His Majesty the King-Emperor	..3rd June	..Wednesday	..1 „
Bakri-Id	.. 2nd July	..Thursday	..1 „
Ashura	..1st August	..Saturday	..1 „
Cocoanut Day ..	.. 4th August	..Tuesday	..1 „
Gokul Ashtami ..	..12th August	..Wednesday	..1 „
Divali	..17th October	..Saturday	..1 „
Christmas	..25th December	..Friday	..1 „

BENGAL.—Public Holidays.—1925.

Under Section 25 of the Negotiable Instruments Act, XXVI of 1881, the Governor in Council hereby declares the following days to be Public Holidays during the year 1925 :—

New Year's Day ..	..1st January	..Thursday	..1 Day
Sri Panchami ..	..29th January	..Thursday	..1 „
Doljatra	..10th March	..Tuesday	..1 „
Good Friday ..	..10th April	..Friday	..1 „
Easter Saturday ..	..11th April	..Saturday	..1 „
Easter Monday Chailtra Sankaranti	13th April	..Monday	..1 „
Id-U-Fitr ..	..25th April	..Saturday	..1 „
Dasahara	..2nd June	..Tuesday	..1 „
Birthday of His Majesty The King-Emperor	..3rd June	..Wednesday	..1 „
Half-Yearly Closing of Bank's Accounts	.. 1st July	..Wednesday	..1 „
Id-Uz-Zuha ..	.. 2nd July	..Thursday	..1 „
Muharram	..31st July & 1st August.	Friday & Saturday.	2 Days.
Janmastami ..	..11th August	..Tuesday	..1 Day.
Mahalaya	..17th September	.Thursday	..1 „
Durga and Lakshmi Pujas	24th, 25th & 26th Sept., 1st & 2nd October.	Thur., Fri., Sat., Thur. & Fri.	5 Days

Kali Puja	..16th & 17th Oct.	Friday & Saturday	2 Days.
Jagadhatri Puja ..	..26th October	..Monday	..1 Day.
Christmas Eve ..	..24th December	..Thursday	..1 „
Christmas Day ..	..25th December	..Friday	..1 „
Day following Christmas Day.	26th December	..Saturday	..1 „
Last Day of the Year	..31st December	..Thursday	..1 „

(*a*) Sundays, New Year's Day, Good Friday (10th April) and Christmas Day (25th December) are Public holidays under the Act.

(*b*) As the fourth day (Bijoya Dasami) of Durga Puja (27th September) and the second day following Christmas Day (27th December) fall in the year 1925 on Sundays which are holidays under the Act, they are not included in the List of Public Holidays separately declared above for the year.

Holidays Under Charter-Parties.—1925.

The Committee of the Bengal Chamber of Commerce, empowered on that behalf by the Resolution passed at a General Meeting of the Chamber, held on the 5th December 1888, do hereby declare that the Holidays specified below shall be the Holidays during the year 1925, recognised by the Chamber, under Charter-Parties and Shipping Orders, as Holidays according to the custom of the Port:—

New Year's Day	1st January	..Thursday	..1 Day.
Sri Panchami ..	..29th January	..Thursday	..1 „
Good Friday ..	..10th April	..Friday	..1 „
Easter Saturday ..	..11th April	..Saturday	..1 „
Easter Monday ..	..13th April	..Monday	..1 „
Birthday of His Majesty the King-Emperor ..	..3rd June	.. Wednesday	..1 „
Durga Puja ..	..24th, 25th & 26th September.	Thurs., Fri. & Saturday.	3 Days.
Lakshmi Puja ..	.. 1st October	..Thursday	..1 Day.
Kali Puja	..17th October	..Saturday	..1 „
Jagadhatri Puja ..	..26th October	..Monday	..1 „
Christmas Eve ..	..24th December	..Thursday	..1 „
Christmas Day and the Day following ..	..25th & 26th Dec.	Friday & Saturday.	2 Days.

N.B.—All Sundays are holidays.

MADRAS.—Public Holidays.—1925.

Under Section 25 of the Negotiable Instruments Act (XXVI of 1881), His Excellency the Governor in Council has declared the following days to be Public Holidays in the year 1925 :—

New Year's Day ..	..1st January	..Thursday	..1 Day.
Vaikunta Ekadasi	..5th January	..Monday	..1 ,,
Bogi Pandigai ..	..12th January	..Monday	..1 ,,
Pongal	..13th January	..Tuesday	..1 ,,
Maha Sivarathri ..	..21st February	..Saturday	..1 ,,
Telugu New Year's Day	..25th March	..Wednesday	..1 ,,
Good Friday ..	..10th April	..Friday	..1 ,,
Easter	..11th & 13th April	Sat. & Monday	..2 Days
Ramzan	..25th April	..Saturday	..1 Day.
King-Emperor's Birthday	..3rd June	..Wednesday	..1 ,,
Bakri-Id	..2nd July	..Thursday	..1 ,,
Muharram (last day)	..1st August	..Saturday	..1 ,,
Avani Avittam ..	..2nd September	..Wednesday	..1 ,,
Sri Jayanti ..	..10th September	.Thursday	..1 ,,
Mahalya Amavasai	..17th September	.Thursday	..1 ,,
Ayudha Puja ..	..26th September	.Saturday	..1 ,,
Barawafat	..1st October	..Thursday	..1 ,,
Dipawali	..16th October	..Friday	..1 ,,
Christmas	..25th, 26th, 28th, 30th & 31st December.	Fri., Sat Mon., Wed. & Thur.	5 Days.

Note.—No days are notified as holidays on account of Tamil New Year's day (13th April), Vinayakachathurthi (23rd August), and Vaikunta Ekadasi (25th December), as these fall on days which are declared to be holidays under the section referred to above.

KARACHI.—Public Holidays.—1925.

The Committee of the Karachi Chamber of Commerce do hereby declare that the Holidays specified below shall be the Holidays during the year 1925, sanctioned by Government under Section 25 of Act XXVI of 1881 (entitled "The Negotiable Instruments Act," 1881):—

New Year's Day ..	..1st January	..Thursday	..1 Day.
Maha Shivratri ..	..21st February	..Saturday	..1 „
Holi	..10th March	..Tuesday	..1 „
Jamshedi Nowroz	..21st March	..Saturday	..1 „
Chetichand ..	.. 5th March	..Wednesday	..1 „
Good Friday ..	..10th April	..Friday	..1 „
Easter	..11th & 13th April	Saturday & Mon.	2Days.
Ramzan-Id ..	..25th April	..Saturday	..1 Day.
Birthday of His Majesty The King-Emperor.	..3rd June	..Wednesday	..1 „
Zarthost-no-Diso ..	..16th June	..Tuesday	..1 „
Bakri-Id	..2nd July	..Thursday	..1 „
Mohurrum	..1st August	..Saturday	..1 „
Cocoanut Day ..	..4th August	..Tuesday	..1 „
Gokal-Ashtami ..	..12th August	..Wednesday.	1 „
Parsi New Year ..	.. 8th & 9th Sept.	Tues. & Wed.	..2Days.
Khurdad Sal ..	..14th September	.Monday	..1 Day.
Barawafat	..1st October	..Thursday	..1 „
Divali	..16th & 17th October.	Oc. Fri. & Sat.	..2Days.
Guru Nanak's Birthday	..31st October	..Saturday	..1 Day.
Christmas	..24th, 25th & 26th December.	Thurs. Fri. & Sat.	3Days.
New Year's Eve ..	..31st December	..Thursday	..1 Day.

Holidays Under Charter-Parties.—1925.

(Recognised by the Chamber under Charter-Parties and Shipping Orders according to the custom of the Port):—

New Year's Day ..	.. 1st January	..Thursday	..1 Day.
Holi	..10th March	..Tuesdday	..1 „
Good Friday ..	..10th April	..Friday	..1 „
Ramzan-Id ..	..25th April	..Saturday	..1 „
Birthday of His Majesty The King-Emperor	..3rd June	..Wednesday	..1 „
Bakri-Id	..2nd July	..Thursday	..1 „
Mohurrum	..1st August	..Saturday	..1 „
Cocoanut Day ..	..4th August	..Tuesday	..1 „
Gokal-Ashtami ..	..12th August	..Wednesday	..1 „
Divali	..17th October	..Saturday	..1 „
Christmas ..	..25th December	..Friday	..1 „

CALENDAR FOR 1924.

1924.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JAN.	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
FEB.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	...
MAR.	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31	..	..	....	..	..
APRIL	...	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	...	...	...
MAY	...	...	...	...	...	1	2	3
	4	5	6	7	8	9	10
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
	25	26	27	28	29	30	31
JUNE	1	2	3	4	5	6	7
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
	22	23	24	25	26	27	28
	29	30	...	...	...	...	...

1924.	Sunday.	Monday.	Tuesday.	Wednesday.	Thursday.	Friday.	Saturday.
JULY	...	...	1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	27	28	29	30	31	...	...
AUG.	...	...	...	...	...	1	2
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	31	...	...	...	...	...	...
SEPT.	...	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	...	...	...	...
OCT.	...	...	...	1	2	3	4
	5	6	7	8	9	10	11
	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	...
NOV.	...	...	...	...	...	...	1
	2	3	4	5	6	7	8
	9	10	11	12	13	14	15
	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	...	...	...	...	...	...
DEC.	..	1	2	3	4	5	6
	7	8	9	10	11	12	13
	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30	31	...	...	...

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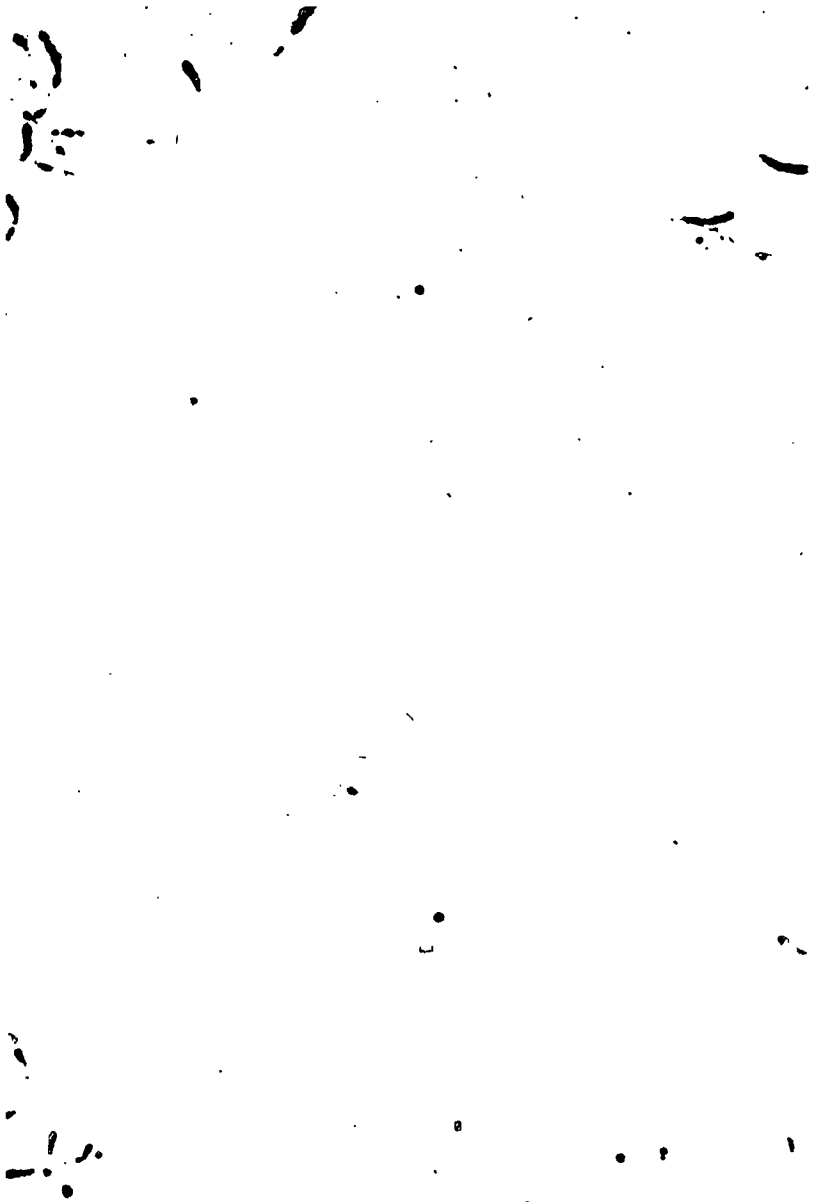

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